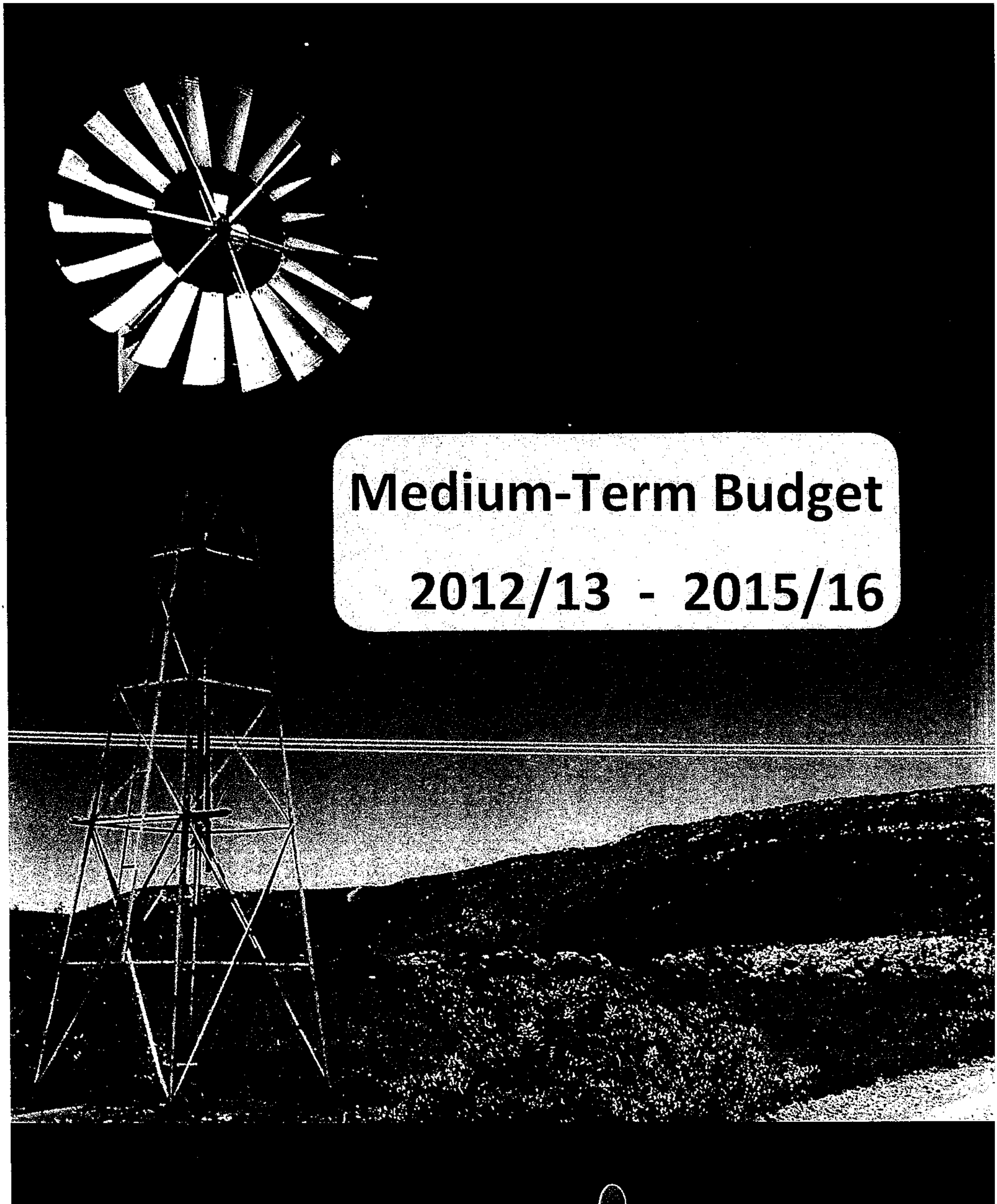


Medium-Term Budget

2012/13 - 2015/16

Cacadu
DISTRICT MUNICIPALITY
Province of the Eastern Cape
progress through development

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PART 1

ANNUAL BUDGET

CHAPTER 1

Mayor's Report

EXECUTIVE MAYOR'S BUDGET SPEECH

BUDGET SPEECH DELIVERED BY THE EXECUTIVE MAYOR OF THE CACADU DISTRICT MUNICIPALITY, COUNCILLOR KHUNJUZWA KEKANA, ON THE PRESENTATION OF THE IDP AND BUDGET FOR THE FINANCIAL YEAR 2012/2013 AT A COUNCIL MEETING HELD ON 23 MAY 2012

Speaker of Council

Mayors of local municipalities

Members of the Mayoral Committee

Honourable Councillors

Leaders of all Political Parties

Management and staff members

Members of the Community

Distinguished Guests

The Media

Ladies and Gentlemen

Introduction

Mr Speaker, it is indeed a great privilege and honour to address the sitting of our Council at this important Council Meeting – the presentation of the Integrated Development Plan (IDP) and the Budget for the financial year 2012/2013. These strategic policy documents are now presented for consideration and approval. Mr Speaker, in this municipality we see the budget as an instrument through which we manage and use public funds to improve the quality of life of the people we serve.

2011/2012 Theme Job Creation

Honourable Speaker, in the words of our President Jacob Zuma, in the State of the Nation Address (9 February 2012), "the triple challenge of unemployment, poverty and inequality persists, despite progress made. Africans, women and the youth continue to suffer most from this challenge. As a national cabinet, we have taken the decision that we should do more to grow the country's economy in order to get rid of the problems of unemployment, poverty and inequality in this country".

It is therefore fitting that the theme for this year's budget is "Job Creation". It is through this budget that we seek to create jobs through infrastructure development and economic growth.

In drafting 2012/2013 IDP and Budget, Council has considered the municipality's contribution to job creation by:

1. Ensuring that service delivery and capital projects are labour intensive;
2. Ensuring that service providers use labour intensive approaches;
3. Supporting labour intensive LED projects;
4. Participating fully in the EPWP; and
5. Implementing intern programmes to provide young people with on-the-job training.

2012/2013 Integrated Development Plan

At a Strategic Planning intervention held on 8-10 September 2011 at the Tsitsikamma Resort and subsequent strategic planning sessions, the municipality's vision, mission and development objectives were reviewed to establish whether these were still relevant. The development objectives, strategies and projects now contained in the IDP and Budget are the result of many consultations that took place in the IDP / Budget Steering and Forum Meetings, where stakeholders had the opportunity to influence the various programmes of Council.

The development objectives which were eventually adopted and which impact on the nature and scope of strategies and projects adopted are: -

- Infrastructure Development;
- Economic Development;
- Community Services;
- Capacity Building and Support of the LM's; and
- Institutional Development.

Institutional Development is a new development objective and has been adopted in view of the importance of developing an effective administration equipped to deal with the many challenges facing this municipality.

The major risks that need to be managed during the next financial year include:

* Establishing revenue generating strategies which should provide additional project funding;
* ensuring financial sustainability in the long term; and
* ensuring effective public participation.

The financial position of the Cacadu District Municipality is still strong, although it has a weak revenue base. The Cacadu District Municipality achieved unqualified audit reports in five consecutive financial years reflecting the drive towards financial management excellence in the Cacadu District Municipality. The application of sound financial management principles for the compilation of the CDM'S financial plan is essential and critical to ensure that the District

remains financially viable and that sustainable municipal services are provided economically and equitably. In the 2010/2011 financial year the Cacadu District Municipality achieved a spending of R220 million of the total capital and operating budget. The overall forecasted financial performance results for the 2011/2012 year reflect a forecasted total spending of R146 million.

This year we are tabling an operating budget amounting to R153,3 million which represents a decrease of 19,1 % over the 2011/2012 financial year's adjusted budget. The decrease is mainly due to the reducing conditional grant funds such as MIG grants for flood damaged areas in the district. The provincialisation of the Primary Health Care function and demarcation process which included the DMA's into local municipality areas also contributed to the reduction of the operating budget.

The Budget is more than a mere balancing of available revenue to meet expenditure needs. The budget is a policy instrument which seeks to transform our society with huge developmental needs.

The main challenges experienced during the compilation of the 2012/13 MTREF can be summarised as follows:

- The ongoing difficulties in the national and local economy;
- The need to reprioritize projects and expenditure within the existing resource envelope given the cash flow realities;
- Payroll increases for municipal staff and increased electricity costs that continue to exceed consumer inflation; and
- Affordability of projects.

Context

The percentage of people unemployed in the district in 2007 is 31.4% (Global Insight, 2008). There has been a gradual increase in the unemployment rate since 1996, which originally stood at 28.9%. The recent global recession and low growth rates predicted will undoubtedly impact negatively on unemployment figures and contribute to increased poverty levels in the district.

According to recent population estimates population figures in Cacadu District were estimated to be 412 956. According to information received from Global Insight, the average growth rate of the district is estimated at 1.1% which is higher than the provincial growth rate. The population in the Cacadu District Municipality is concentrated in Makana, Kouga and Ndlambe with more than 50% of residents in the District residing in these municipalities. The remaining municipalities all have less than 50 000 inhabitants per municipality.

I am convinced that this municipality has added substantial value in the District since its inception and that; we have succeeded in contributing to an improved quality of life in the district.

IDP and Budget

Mr Speaker, the IDP, is the District's 5 year plan that guides development and service delivery. The IDP is based on the needs of the community and the district stakeholders. The IDP should respond to the challenges of economic growth, infrastructure and poverty in the district. The IDP outlines the 5 year strategic objectives, key performance indicators and targets programmes and the delivery agenda for the year ahead. The IDP also provides an overview of intergovernmental alignment which summarises the Spatial Developmental Framework and outlines the Performance Management System.

In drafting their 2012/13 budgets and MTREFs, all municipalities have been urged to explore opportunities to mainstream labour intensive approaches to delivering services, and more particularly, to participate fully in the Extended Public Works Programme.

Key IDP Interventions

Mr Speaker, the Cacadu District Municipality has identified a number of key IDP interventions. These represent flagship programmes that will accelerate the achievement of the principles contained in our Growth and Development Strategy:

Improving Relationships with LM's

- Strengthening both political and administrative links;
- Assisting LM's with specialized support;
- Partnering with Sector Departments to deal with services deliver and institutional challenges;
- Providing technical assistance and assistance with feasibility studies;
- Leveraging funding for local service infrastructure of LM's;
- Implementing Capacity Building Programmes;
- Exploring and embarking on Shared Service arrangements; and
- Leveraging on District Strategic Initiatives.

Key Challenges and Risks that need to be addressed

- The need to have a shared vision of our role in making an impact in the District;
- Ongoing communication to LM's and stakeholders;
- Building our relationship with the LM's and the other spheres;
- Effective support to LM's to turn around the situation at LM's;
- Attracting conditional grant funding (tapping into Jobs Fund, Rural Development Funds, DBSA); and
- Implementing structures and systems to play an effective monitoring an evaluation role.

High level overview of the 2012/2013 Budget

This year we are tabling a budget amounting to R153,3 million. The decrease is mainly due to the conditional grant funds which targeted flood damaged areas in KouKamma Local Municipality which were spent in the previous financial year, the provincialisation of the Primary Health Care Services and transfer of DMA Areas to local municipalities.

The Cacadu District Municipality's projected overall spending envelope for the 2012/2013 Medium Term Budget (MTB) amounts to R169.4 million. Approximately R16.1 million will be invested in the relocation of CDM, capital infrastructure, vehicles, furniture and equipment.

The operating budget provides for many projects amounting to R83,3 million as more fully detailed in the budget document.

Economic Update

The global environment remains a challenge. The Eurozone is expected to experience a recession in 2012, but growth in the US and Japan is expected to be more favourable. The SA inflation outlook has deteriorated and is forecast to remain above target for all of 2012. Inflation is likely to return to target range in Q1 2013. Inflation is set to peak at 6.6% in Q2 2012. The higher inflation forecast is mainly due the weak rand. In addition, food prices remain elevated. The South African Reserve Bank has cut its GDP growth estimate to 2.8% from 3.2% for 2012. For 2013 it expects growth to be in the region of 3.8%, down from 4.2%.Business confidence remains weak. Job growth is uncertain and the possibility of wage hikes could pose some risk to inflation. Growth in consumer spending has started to moderate. Credit extension trends remain relatively subdued. Oil prices have been surprisingly stable, but could spike higher. Gill Marcus ended her speech by saying that "the Monetary and Policy Committee (MPC) remains of the view that inflation pressures are primarily of a cost-push nature, but is concerned that a persistent upward trend in inflation and prolonged breach of the inflation target could have an adverse effect on inflation expectations which could reinforce the upward inflation dynamics". The MPC is aware of the slowing domestic economy and feels that given the lack of demand pressures, monetary tightening at this stage would not be appropriate.

In December 2011, headline CPI inflation rose by a relatively modest 0.2%m/m, with the annual rate remaining unchanged at 6.1%y/y. For 2011 as a whole, SA CPI inflation averaged a respectable 5.0%y/y. Looking ahead, there are still some upside risks to SA inflation. These include a range of administered prices (electricity, water, fuel etc.) as well as the recent Rand weakness. The extent to which these price pressures will impact core/underlying inflation will be heavily influenced by the strength of the domestic economy; which is currently slowing, thereby creating less opportunity for companies to pass-on cost increases.

Offshore, resolving the Euro-area financial crisis remains extremely complex. After the European Union (EU) summit on 8 and 9 December 2011, EU leaders announced the

establishment of a new "fiscal compact", which aims to better enforce fiscal discipline within the region. However, the details of the new treaty are still vague. This means that there is a significant risk that the financial markets will remain relatively volatile, especially if growth rates continue to soften. There is also a real concern that the higher cost of refinancing sovereign debt will derail the ability for key governments (especially Italy) to affect the necessary fiscal discipline. Under the leadership of Mario Monti, Italy has adopted a severe austerity package aimed at eliminating its budget deficit by 2012. Italy requested that Germany assist with lowering Italian bond yields. The motivation is that without some incentive, it will be difficult to sell austerity to the Italian people. The EU will break-up without support from the populace, and the populace needs to be given a reason to remain part of the Union. The Italian 10-year bond yield is currently a little below 7%. Unfortunately, Italy has a huge gross financing requirement of €440 billion for 2012, with about €130 billion in the first quarter. Should Italian bond yields push higher, the increased cost of borrowing could start to swamp the budget, and effectively undermine the government's ability to implement a managed and orderly path to fiscal discipline. The Greek private sector bail-out is still unresolved and Greece could still default.

Tariffs

The current tariffs were increased by 5.4%.

Medium Term Operating and Capital Budget for 2011/2012

Revenue

Mr Speaker, the total Operating Revenue Budget is estimated at R153,3 million. Revenue derived from Equitable Share of National Revenue and the Levy Replacement Grant for the 2012 / 2013 financial year amounts to R 13,4 million and R 54,2 million respectively which has increased by 3,0 % over last year. Investment interest and contribution from the accumulated surplus account amounts to R16,9 million and R35.8 million respectively. Conditional Grant funding, to finance project expenditure amounts to R16.6 million. It is evident from the details provided in the budget that the municipality is totally dependent on grant funding from the National Treasury and interest earnings to finance its operations.

It is evident that sustainable discretionary revenue amounts to 46.5% (R71.3 million) of total revenue excluding grants while non-sustainable discretionary revenue in the 2012/2013 budget amounts to 42.7%% (R65.4 million) of total revenue. The conditional grant funding, amounts to 10.8% (R16.6 million) of total revenue.

Discretionary Revenue

	R '000
Levy Replacement Grant	54,207
Equitable Share	13,464
Councillors Allowances	3,654
Interest	16,924
Contribution Accumulated Surplus	35,855
Rental Income	1,120
Other income	11,468
Sundry Creditors (Ex Levy income)	
Sub Total	136,692
CONDITIONAL GRANT FUNDING	
Grants - Provincial	7,643
Grants - National	8,965
Sub Total	16,608
Total	153,300

Expenditure Allocation according to Vote

Expenditure by Vote to be appropriated	Amount R'000	%
Executive and Council	32,701	21.3
Finance and Corporate Service	34,229	22.3
Planning and Development	22,609	14.7
Health	10,322	6.7
Community and Social Services	6,132	4.0
Housing	1,245	0.8
Public Safety	15,864	10.4
Sport and Recreation	300	0.1
Roads	9,337	6.1
Water	14,964	9.8
Electricity	900	0.6
Other	4,878	3.2
Total Expenditure by Vote	**153,300**	**100**

Project Expenditure

Project expenditure for the 2012/2013 budget amounts to R83,3 million and details are reflected on Annexure A of the Budget Document. The sources of funding are also indicated.

Conclusion

Mr Speaker, in conclusion I express my heartfelt gratitude to:

- the members of the Mayoral Committee for providing the necessary political oversight during the budget process;
- the municipal manager and departments; and
- the Chief Financial Officer and his budget team as well as officials who have played an important role in the compilation of the budget;

Honourable Speaker I now formally table the 2012/2013 medium term budget and annexures for Council's consideration in terms of Section 24 (1) of the Municipal Finance Management Act.

DC10 Cacadu - Supporting Table SA15 Investment particulars by type

Investment type R thousand	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Parent municipality									
Securities - National Government									
Listed Corporate Bonds									
Deposits - Bank	413,000	366,704	305,968	285,784	263,390	228,210	209,405	195,238	186,981
Deposits - Public Investment Commissioners									
Deposits - Corporation for Public Deposits									
Bankers Acceptance Certificates									
Negotiable Certificates of Deposit - Banks									
Guaranteed Endowment Policies (sinking)									
Repurchase Agreements - Banks									
Municipal Bonds									
Municipality sub-total	**413,000**	**366,704**	**305,968**	**285,784**	**263,390**	**228,210**	**209,405**	**195,238**	**186,981**
Entities									
Securities - National Government									
Listed Corporate Bonds									
Deposits - Bank									
Deposits - Public Investment Commissioners									
Deposits - Corporation for Public Deposits									
Bankers Acceptance Certificates									
Negotiable Certificates of Deposit - Banks									
Guaranteed Endowment Policies (sinking)									
Repurchase Agreements - Banks									
Entities sub-total	–	–	–	–	–	–	–	–	–
Consolidated total:	**413,000**	**366,704**	**305,968**	**285,784**	**263,390**	**228,210**	**209,405**	**195,238**	**186,981**

DC10 Cacadu - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate 3.	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Monetary value	Interest to be realised
Name of institution & investment ID	Yrs/Months								Rand thousand	
Parent municipality										
ABSA	Various	Fixed deposit	No	Fixed	Various			Various	52342184	4231000
Standard Bank	Various	Fixed deposit	No	Fixed	Various			Various	52352000	4231000
Nedcor	Various	Fixed deposit	No	Fixed	Various			Various	41883000	3385000
First Rand	Various	Fixed deposit	No	Fixed	Various			Various	41883000	3385000
Investec	Various	Fixed deposit	No	Fixed	Various			Various	20945000	1692000
Municipality sub-total									209,405	16,924
Entities										
Entities sub-total									–	–
TOTAL INVESTMENTS AND INTEREST									209,405	16,924

DC10 Cacadu - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Parent municipality									
Long-Term Loans (annuity/reducing balance)									
Long-Term Loans (non-annuity)									
Local registered stock									
Instalment Credit									
Financial Leases	42	109	22						
PPP liabilities									
Finance Granted By Cap Equipment Supplier									
Marketable Bonds									
Non-Marketable Bonds									
Bankers Acceptances									
Financial derivatives									
Other Securities									
Municipality sub-total	42	109	22	–	–	–	–	–	–
Entities									
Long-Term Loans (annuity/reducing balance)									
Long-Term Loans (non-annuity)									
Local registered stock									
Instalment Credit									
Financial Leases									
PPP liabilities									
Finance Granted By Cap Equipment Supplier									
Marketable Bonds									
Non-Marketable Bonds									
Bankers Acceptances									
Financial derivatives									
Other Securities									
Entities sub-total	–	–	–	–	–	–	–	–	–
Total Borrowing	42	109	22	–	–	–	–	–	–

Unspent Borrowing - Categorised by type									
Parent municipality									
Long-Term Loans (annuity/reducing balance)									
Long-Term Loans (non-annuity)									
Local registered stock									
Instalment Credit									
Financial Leases									
PPP liabilities									
Finance Granted By Cap Equipment Supplier									
Marketable Bonds									
Non-Marketable Bonds									
Bankers Acceptances									
Financial derivatives									
Other Securities									
Municipality sub-total	–	–	–	–	–	–	–	–	–
Entities									
Long-Term Loans (annuity/reducing balance)									
Long-Term Loans (non-annuity)									
Local registered stock									
Instalment Credit									
Financial Leases									
PPP liabilities									
Finance Granted By Cap Equipment Supplier									
Marketable Bonds									
Non-Marketable Bonds									
Bankers Acceptances									
Financial derivatives									
Other Securities									
Entities sub-total	–	–	–	–	–	–	–	–	–
Total Unspent Borrowing	–	–	–	–	–	–	–	–	–

DC10 Cacadu - Supporting Table SA32 List of external mechanisms

External mechanism	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
Name of organisation		Number			R thousand
			N/A		

DC10 Cacadu - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	–	–	–	–	–	–	–	–	–
Infrastructure - Road transport	–	–	–	–	–	–	–	–	–
Roads, Pavements & Bridges									
Storm water									
Infrastructure - Electricity	–	–	–	–	–	–	–	–	–
Generation									
Transmission & Reticulation									
Street Lighting									
Infrastructure - Water	–	–	–	–	–	–	–	–	–
Dams & Reservoirs									
Water purification									
Reticulation									
Infrastructure - Sanitation	–	–	–	–	–	–	–	–	–
Reticulation									
Sewerage purification									
Infrastructure - Other	–	–	–	–	–	–	–	–	–
Waste Management									
Transportation									
Gas									
Other									
Community	–	–	–	–	–	–	–	–	–
Parks & gardens									
Sportsfields & stadia									
Swimming pools									
Community halls									
Libraries									
Recreational facilities									
Fire, safety & emergency									
Security and policing									
Buses									
Clinics									
Museums & Art Galleries									
Cemeteries									
Social rental housing									
Other									
Heritage assets	–	–	–	–	–	–	–	–	–
Buildings									
Other									
Investment properties	–	–	–	–	–	–	–	–	–
Housing development									
Other									
Other assets	1,033	953	2,455	1,796	1,796	1,786	1,242	1,310	1,364
General vehicles	128	54	40	50	50	50	21	22	23
Specialised vehicles	–	–	–	–	–	–	–	–	–
Plant & equipment	232	(56)	426	343	343	343	231	242	239
Computers - hardware/equipment	94	106	182	231	231	231	181	191	201
Furniture and other office equipment	13	7	63	74	74	74	55	59	62
Abattoirs	–	–	–	–	–	–	–	–	–
Markets	–	–	–	–	–	–	–	–	–
Civic Land and Buildings	–	–	–	–	–	–	–	–	–
Other Buildings	375	434	1,669	1,088	1,088	1,088	755	796	839
Other Land	115	93	75	10	10	–	–	–	–
Surplus Assets - (Investment or Inventory)	–	–	–	–	–	–	–	–	–
Other	76	315	–	–	–	–	–	–	–
Agricultural assets	–	–	–	–	–	–	–	–	–
List sub-class									
Biological assets	–	–	–	–	–	–	–	–	–
List sub-class									
Intangibles	–	–	–	–	–	–	–	–	–
Computers - software & programming									
Other *(list sub-class)*									
Total Repairs and Maintenance Expenditure	1,033	953	2,455	1,796	1,796	1,786	1,242	1,310	1,364
Specialised vehicles	–	–	–	–	–	–	–	–	–
Refuse									
Fire									
Conservancy									
Ambulances									
R&M as a % of PPE	1.4%	1.3%	3.6%	2.4%	2.4%	2.4%	1.3%	1.3%	1.2%
R&M as % Operating Expenditure	0.4%	0.3%	1.2%	0.9%	0.9%	1.2%	0.8%	1.0%	1.0%

DC10 Cacadu - Supporting Table SA34d Depreciation by asset class

Description	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Depreciation by Asset Class/Sub-class									
Infrastructure	–	–	–	–	–	–	–	–	–
Infrastructure - Road transport	–	–	–	–	–	–	–	–	–
Roads, Pavements & Bridges									
Storm water									
Infrastructure - Electricity	–	–	–	–	–	–	–	–	–
Generation									
Transmission & Reticulation									
Street Lighting									
Infrastructure - Water	–	–	–	–	–	–	–	–	–
Dams & Reservoirs									
Water purification									
Reticulation									
Infrastructure - Sanitation	–	–	–	–	–	–	–	–	–
Reticulation									
Sewerage purification									
Infrastructure - Other	–	–	–	–	–	–	–	–	–
Waste Management									
Transportation									
Gas									
Other									
Community	–	–	–	–	–	–	–	–	–
Parks & gardens									
Sportsfields & stadia									
Swimming pools									
Community halls									
Libraries									
Recreational facilities									
Fire, safety & emergency									
Security and policing									
Buses									
Clinics									
Museums & Art Galleries									
Cemeteries									
Social rental housing									
Other									
Heritage assets	–	–	–	–	–	–	–	–	–
Buildings									
Other									
Investment properties	–	–	–	–	–	–	–	–	–
Housing development									
Other									
Other assets	2,451	4,684	4,500	1,031	1,031	1,031	1,134	1,134	1,134
General vehicles	911	1,709	1,821	383	383	383	421	421	421
Specialised vehicles	–	–	–	–	–	–	–	–	–
Plant & equipment	365	730	1,153	154	154	154	169	169	169
Computers - hardware/equipment									
Furniture and other office equipment									
Abattoirs									
Markets									
Civic Land and Buildings									
Other Buildings	1,175	2,246	1,526	494	494	494	544	544	544
Other Land									
Surplus Assets - (Investment or Inventory)									
Other									
Agricultural assets	–	–	–	–	–	–	–	–	–
List sub-class									
Biological assets	–	–	–	–	–	–	–	–	–
List sub-class									
Intangibles	–	–	–	–	–	–	–	–	–
Computers - software & programming									
Other *(list sub-class)*									
Total Depreciation	2,451	4,684	4,500	1,031	1,031	1,031	1,134	1,134	1,134

Specialised vehicles	–	–	–	–	–	–	–	–	–
Refuse									
Fire									
Conservancy									
Ambulances									

DC10 Cacadu - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	2012/13 Medium Term Revenue & Expenditure Framework			Forecasts			
R thousand	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15	Forecast 2015/16	Forecast 2016/17	Forecast 2017/18	Present value
<u>Capital expenditure</u>							
Vote 1 - Executive and council	11,996	10,000	5,000				
Vote 2 - Finance and Corporate Services	3,007	2,000	1,500				
Vote 3 - Planning and Infrastructure development	50	–	–				
Vote 4 - Health	–	–	–				
Vote 5 - Community Services	–	–	–				
Vote 6 - Housing	–	–	–				
Vote 7 - Public Safety	1,057	–	–				
Vote 8 - Sport and Recreation	–	–	–				
Vote 9 - Waste Management	–	–	–				
Vote 10 - Roads	–	–	–				
Vote 11 - Water	–	–	–				
Vote 12 - Electricity	–	–	–				
Vote 13 - Other	–	–	–				
Vote 14 -	–	–	–				
Vote 15 -	–	–	–				
List entity summary if applicable							
Total Capital Expenditure	**16,110**	**12,000**	**6,500**	–	–	–	–
<u>Future operational costs by vote</u>							
Vote 1 - Executive and council							
Vote 2 - Finance and Corporate Services							
Vote 3 - Planning and Infrastructure development							
Vote 4 - Health							
Vote 5 - Community Services							
Vote 6 - Housing							
Vote 7 - Public Safety							
Vote 8 - Sport and Recreation							
Vote 9 - Waste Management							
Vote 10 - Roads							
Vote 11 - Water							
Vote 12 - Electricity							
Vote 13 - Other							
Vote 14 -							
Vote 15 -							
List entity summary if applicable							
Total future operational costs	–	–	–	–	–	–	–
<u>Future revenue by source</u>							
Property rates							
Property rates - penalties & collection charges							
Service charges - electricity revenue							
Service charges - water revenue							
Service charges - sanitation revenue							
Service charges - refuse revenue							
Service charges - other							
Rental of facilities and equipment							
List other revenues sources if applicable							
List entity summary if applicable							
Total future revenue	–	–	–	–	–	–	–
Net Financial Implications	**16,110**	**12,000**	**6,500**	–	–	–	–

DC10 Cacadu - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project	Program/Project description	Project number	IDP Goal code	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2012/13 Medium Term Revenue & Expenditure Framework			Project information	
R thousand			2	6	3	3	5		Audited Outcome 2010/11	Current Year 2011/12 Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15	Ward location	New or renewal
Parent municipality:															
List all capital projects grouped by Municipal Vote															
No Capital projects - only other assets (furniture/ vehicles) budgeted for.															
Parent Capital expenditure											–	–	–	0	0
Entities:															
List all capital projects grouped by Entity															
Entity A															
Water project A															
Entity B															
Electricity project B															
Entity Capital expenditure									–	–	–	–	–		
Total Capital expenditure									–	–	–	–	–		

DC10 Cacadu - Supporting Table SA37 Projects delayed from previous financial year/s

Municipal Vote/Capital project	Ref.	Project name	Project number	Asset Class	Asset Sub-Class	GPS co-ordinates	Previous target year to complete	Current Year 2011/12		2012/13 Medium Term Revenue & Expenditure Framework		
								Original Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand	1,2			3	3	4	Year					
Parent municipality:												
List all capital projects grouped by Municipal Vote				*Examples*	*Examples*							
Entities:												
List all capital projects grouped by Municipal Entity												
Entity Name												
Project name												

CHAPTER 2

Resolutions

CHAPTER 2

RESOLUTIONS

Capital Budget

IT IS RECOMMENDED

That the annual capital budget of R16,11 million for the year 2012/2013 and the estimates for the two projected outer years 2013/2014 and 2014/2015 for the Cacadu District Municipality are approved as set out in the following schedules:

- Capital budget by vote (**Annexure "E"**)

Operating Budget

IT IS RECOMMENDED

That the annual Operating Revenue of R153.3 million and the Operating Expenditure of R153.3 million for the Cacadu District Municipality for the financial year 2012/2013, and the indicatives for the projected medium term period 2013/2014 and 2014/2015 be approved as set out in the following attachments:

The total operating budget by vote for the departments as reflected on Table A3

That the supporting information contained in the 2012/2013 – 2014/2015 Medium Term Revenue and Expenditure Budget document as required in terms of Section 17(3) of the Municipal Finance Management Act (Act 56 of 2003) be considered in conjunction with this report.

Tariffs

IT IS RECOMMENDED

That the tariffs and charges as tabled in the Council agenda in **Annexure "F"** be approved for the 2012/2013 financial year.

Budget Related Policies

IT IS RECOMMENDED

That due to the significant change to the policy, as a result of the changes made to the Supply Chain Management Regulations, that the Budget Related Policy detailed below be rescinded:

- Supply Chain Management Policy; and

That the Banking and Investment Policy includes the following paragraph:

3.4 Unresolved Reconciling Items

Unidentified bank deposits, which have not been resolved after three months, are recorded as current year income.

Recredited cheques, which have not been resolved after three months, are recorded as current year income.

and that the revised and updated Budget Related Policies detailed below, circulated under separate cover be approved:

- Budget policy;
- Banking and Investment Policy;
- Draft Supply Chain Management Policy;
- Virement Policy;
- Credit Control and Debt Collection Policy;
- Revenue By-laws; and
- Tariff Policy

CHAPTER 3

Executive Summary

CHAPTER 3

EXECUTIVE SUMMARY

The Cacadu District Municipality's projected overall spending envelope for the 2012/2013 Medium Term Budget (MTB) amounts to R153.3 million. Approximately R16.11 million will be invested in the relocation, capital infrastructure, vehicles, furniture and equipment.

The 2012/2013 MTB has been prepared within the context of a fragile global economy, taking into account the implications of the recovering global economy and rising inflation rates.

Within the recovering global economic environment and the local low-growth scenario, it is expected that the Cacadu District Municipality's revenue base will be adversely affected. The Cacadu District Municipality has also seen a slow increase in its revenue base with the introduction of the Levy Replacement Grant. The recent demarcation process whereby the District Management Areas (DMA) was incorporated in the local municipal areas has adversely impacted on the CDM's revenue base. The DORA reflected a R4.0 million decrease in Equitable Share revenue from the previous financial year excluding councillors allowances and is steadily increasing. The Levy Replacement Grant increased marginally from R52.6 million in the 2011/2012 to R54.2 million in the 2012/2013 financial year which will have a significant negative impact on the CDM's ability to perform its legal mandate and its efforts to ensure financial sustainability in the short and medium term.

The municipality's efforts to improve the quality of life of the communities, was adversely affected by MIG funds no longer being allocated to CDM. The impact of these revenue reductions have forced the municipality to use greater amounts of its accumulated surplus impacting negatively on its financial sustainability in the medium term. It therefore means that more should be done with less, without compromising on essential programmes or services.

In the MFMA Circular No 54, the National Treasury provides some guidelines, taking into account the ongoing constraints on the revenue side, municipalities are made aware that tough decisions will have to be made on the expenditure side and that priority ought to be given to:

- Ensuring that drinking water meets the required quality standards at all times;
- Protecting the poor from the worst impacts of the slow recovery in the labour market;
- Supporting meaningful local economic development (LED) initiatives that foster micro and small business opportunities and job creation;
- Securing the health of their asset base (especially the municipality's revenue generating assets) by increasing spending on repairs and maintenance; and
- Expediting spending on capital projects that are funded by conditional grants.

National Treasury advises municipalities to pay special attention to Circular 58, which classifies the following as unnecessary expenditure that needs to be eliminated:

- Excessive sponsorship of music festivals, sporting events, including ticket purchases for Cllrs and officials
- Excessive catering for meetings and other events
- Arranging workshops and events at expensive private venues
- Excessive printing costs
- Luxurious office accommodation and furnishings
- Foreign travel
- Cllr and staff perks such as mayoral cars, notebooks, travel allowances, etc
- Excessive staff in the office of the mayor, i.e. spokespersons and political advisors
- Donations not made in terms of indigent policy
- Costs associated with long-standing staff suspensions
- The use of consultants to perform routine management tasks and
- Payment of excessive fees to consultants

Accordingly, the Cacadu District Municipality's 2012/2013 MTB was guided by the following principles:

- Producing a credible balanced budget:
- Maintaining fiscal stability and financial sustainability;
- Maintaining the commitment to deliver quality services;
- Collectively managing the costs down;
- Identifying alternative funding;
- Reviewing all Cacadu District Municipality's services and programmes for operational efficiencies to improve service levels and delivery;
- Ongoing costs should be funded with ongoing revenues by aligning recurring expenditures with recurring revenues, on a level that can be reasonably sustained and reduce reliance on one-time funding;
- Further managing down general expenditure and contracted services. The choice of a service provider should be based on which service provider can provide the service most effectively at the lowest cost; and
- Maintaining all assets at a level adequate to protect the capital investment and minimise future maintenance and replacement cost.

In addressing the budget pressures, the Cacadu District Municipality will continue to implement cost reduction, mainly by scrutinizing discretionary items, not limited to the following:

- Scaling down the cost of consulting services;
- Paying bills on time so that no late charges are incurred;
- Limiting printing, e.g. budget book, IDP, financial statements and other publications;
- Managing overtime;
- Managing breakaways;
- Managing IT costs (no unnecessary purchases of new laptops, computers, printers, etc);
- Delaying conferences and seminars;

- Re-negotiating some of the contracts where necessary;
- Limiting purchasing of furniture; and
- Limiting office renovations.

The financial position of the Cacadu District Municipality is still strong. The Cacadu District Municipality achieved unqualified audit reports in 2007/08, 2008/2009, 2009/2010 and 2010/2011 reflecting the drive towards financial management excellence in the Cacadu District Municipality. In the 2010/2011 financial year the Cacadu District Municipality achieved a spending of R220 million of the total capital and operating budget. The overall forecasted financial performance results for the 2011/2012 year however, reflects an expected total operating expenditure (including project expenditure) amounting to R146 million and a calculated operating deficit of R23.9 million.

The Cacadu District Municipality's IDP is the primary point of reference for the MTB. In turn, the IDP is influenced by the support needs in the District. The aim is to align the financial resources to the Cacadu District Municipality's strategy and priorities, as well as continuously looking for efficiencies in all activities and programmes.

The 2012/2013 MTB continues to address the following key IDP interventions:

- Promotion of Economic Development;
- Infrastructure Investments and Infrastructure Maintenance and Planning in the district;
- Capacity Building and Support to local municipalities;
- Provision of Community Services including environmental health services and disaster management services; and
- Institutional Development.

Economists agree that the Eskom Tariff increase and the increase in the cost of fuel are substantial factors and one that will have a negative impact on both inflation and economic growth. There is no doubt that the cost of goods and services will increase and it has therefore been decided to increase tariffs and charges as well as the property rates.

In times like these where we are aware that the economic downturn has adversely impacted on households, especially the poorest of the poor households, we need to agree that creating jobs and increasing employment is South Africa's most critical objective.

The Cacadu District Municipality will therefore focus on maximizing its contribution to job creation by:

- Ensuring that service delivery and capital projects use labour intensive methods wherever appropriate;
- Ensuring that service providers use labour intensive approaches;
- Supporting labour intensive LED projects;
- Participating fully in the Extended Public Works Programme.
- Implementing intern programmes to provide young people with on-the-job training.

The challenge for all municipalities in South Africa is to support these government initiatives and to do more within the existing resource envelope.

ANNEXURES

PROJECTS	AMOUNTS	FUNDING SOURCE
OFFICE OF THE MAYOR		
CONTRIBUTION DMA	500,000	Revenue
COUNCILLOR TRAINING	200,000	Revenue
MORAL REGENARATION	120,000	Revenue
IMBIZOS AND OUTREACH	100,000	Revenue
WARD COMMITTEES	90,000	Revenue
MAYOR'S CONTINGENCY FUND	150,000	Revenue
SUPPORT FOR SPORTS CLUBS	300,000	Revenue
TOTAL OFFICE OF THE MAYOR	**1,460,000**	
OFFICE OF THE MUNICIPAL MANAGER		
PERFORMANCE MANAGEMENT		
SUPPORT TO LM'S FOR PERFORMANCE MANAGEMENT	50,000	Grant
PMS SUPPORT TO LM'S	300,000	Revenue
SUPPORT TO LM'S FOR PERFORMANCE MANAGEMENT	**150,000**	Revenue
	500,000	
CAPACITY BUILDING		
POLICIES	200,000	Accumulated surplus
MUNICIPAL BY-LAWS REVIEW AND AWARENESS	150,000	MSIG
MSIG - GOOD GOVERNANCE PH2	200,000	MSIG
MSIG - GOOD GOVERNANCE PH3	**200,000**	MSIG
MSIG - ROLES AND RESPONSIBILITIES	200,000	MSIG
MSIG - COMMUNITY BASE PLANNING	**190,000**	Accumulated Surplus
	1,140,000	
SPECIAL PROJECT UNIT - YOUTH, GENDER AND DISABLED		
COMMEMORATION DAY CELEBRATION	250,000	Revenue
DISABILITY EMPOWERMENT	280,000	Revenue
WOMEN EMPOWERMENT	750,000	Revenue
YOUTH DEVELOPMENT	350,000	Revenue
	1,630,000	
LIBRARIES		
LIBRARIES	6,132,000	Grant
	6,132,000	
HIV/AIDS		
DISTRICT WORLD AIDS DAY	200,000	Revenue
HIV/AIDS COUNCIL	90,000	Revenue
IMPLEMENTATION OF THE HIV/AIDS PLAN	300,000	Revenue
	590,000	
TOTAL OFFICE OF THE MUNICIPAL MANAGER	**9,992,000**	

DEPARTMENT: PLANNING AND DEVELOPMENT

PLANNING UNIT		
IDP SUPPORT TO MUNICIPALITIES	500,000	Accumulated Surplus
CSIR INITIATIVE	350,000	Accumulated Surplus
REVIEWAL OF THE ITP FOR THE DISTRICT	150,000	Accumulated Surplus
CONSTRUCTION OF SIDEWALKS AND WALKWAYS	1,000,000	Accumulated Surplus
TECHNICAL TOWN PLANNING ASSISTANCE	500,000	Accumulated Surplus
	2,500,000	
PROJECT MANAGEMENT		
NIEU-BETHESDA ERADICATION OF VIPS PH2	500,000	Accumulated Surplus
PLANNING AND FEASIBILITY STUDY	2,000,000	Accumulated Surplus
JANSENVILLE SEWER CONNECTIONS	500,000	Accumulated Surplus
ERADICATION OF BUCKETS - LM'S	3,000,000	Accumulated Surplus
RIETBRON EPWP ROADS & STORMWATER	4,000,000	Accumulated Surplus
	10,000,000	
ENVIRONMENTAL HEALTH		
CONTRIBUTION MUNICIPALITIES	7,500,000	Revenue
TRAINING AND AWARENESS	100,000	Revenue
WATER SAMPLING	200,000	Revenue
PURCHASE OF WATER TESTING EQUIPMENT	200,000	Revenue
TRAINING OF EHP'S IN ALL LM'S	100,000	Revenue
FEASIBILITY STUDIES FOR SOLID WASTE SITES	500,000	Revenue
	8,600,000	
HOUSING COORDINATOR		
HOUSING TRANSFER AND BENEFICIARY	500,000	Sundry Creditors
INFR DMA: ALIENATION	400,000	Sundry Creditors
	900,000	
FIRE SERVICE - HEAD OFFICE		
CONTRIBUTION TO MUNICIPALITIES	7,200,000	Revenue
RESTORATION OF FIRE HYDRANT DISTRICT WIDE	1,000,000	Accumulated Surplus
	8,200,000	
DISASTER MANAGEMENT		
EDUCATION AND AWARENESS CAMPAIGN	200,000	Accumulated Surplus
EMERGENCY CONTINGENCY	500,000	Accumulated Surplus
PROVIDE RESOURCES FOR EFFECTIVE RESPONSE / INI	500,000	Accumulated Surplus
TRAINING OF DISASTER PERSONNEL AT LM'S	200,000	Accumulated Surplus
	1,400,000	
TRANSPORT, ROADS & CAPACITY BUILDING		
KOUKAMMA FLOOD RELIEF	4,248,306	Grant - Koukamma MIG
KOUKAMMA FLOOD RELIEF	151,694	Revenue
SOMERSET EAST ROADS AND STORMWATER	1,000,000	Accumulated Surplus
INTER CITY BUS TERMINAL	1,128,418	Grant - Road and Transport Grant
INTER CITY BUS TERMINAL	784,302	Revenue
DONATIONS - KOUKAMMA MIG (IN LIEU OF INTEREST)	180,000	Revenue
INTER CITY BUS TERMINAL	936,486	Revenue
	8,429,206	
WATER DISTRIBUTION		
LEDI INFRAS ASSESS SUPPORT (NDLAMBE)	1,200,000	Grant - MAAP
JANSENVILLE WATER TREATMENT WORKS	1,269,711	Accumulated Surplus
JANSENVILLE WATER TREATMENT WORKS	730,289	Grant - MAAP
MUNICIPAL DROUGHT RELIEF (PATERSON)	1,998,686	Grant - Drought Relief
NIEU-BETHESDA WATER TREATMENT	7,000,000	Accumulated Surplus
JANSENVILLE WATER SOURCE EXPLORATION	1,000,000	Accumulated Surplus
WSA/WSP MODEL REVIEW / CAPACITY ASSESSMENT	800,000	Accumulated Surplus
	13,998,686	
ELECTICITY DISTRIBUTION		
INFRASTRUCTURE	900,000	Sundry Creditors
	900,000	
TOTAL DEPARTMENT: PLANNING & DEVELOPMENT	**54,927,892**	

DEPARTMENT : ECONOMIC DEVELOPMENT

MANAGEMENT

DED SUPPORT	96,000	Accumulated Surplus
TRADE AND INVESTMENT PROMOTION	1,000,000	Accumulated Surplus
DISTRICT DEVELOPMENT AGENCY	1,100,000	Accumulated Surplus
ENVIRONMENTAL AND REGENERATION ENERGY PROJE	500,000	Accumulated Surplus
LEDI PROJECTS	1,000,000	Accumulated Surplus
	3,696,000	

LOCAL ECONOMIC DEVELOPMENT

CITRUS AGRO PROCESSING	333,414	Grant
AGRICULTURAL SUPPORT	2,200,000	Accumulated Surplus
ESTABLISH CRAFT INITIATIVES IN THE DMA	70,000	Accumulated Surplus
LED DISTRICT SUPPORT	300,000	Accumulated Surplus
CDM SMME SUPPORT PROGRAMME	1,000,000	Accumulated Surplus
PELLET FACTORY IN RIETBRON	350,000	Accumulated Surplus
	4,253,414	

TOURISM PROMOTION & DEVELOPMENT

DESTINATION AND SUB-BRANDING SIGNAGE	160,000	Revenue
DEV OF TOURISM STATS SYSTEM	475,000	Revenue
NATURE RESERVE	100,000	Accumulated Surplus
SUPPORT TO LOCAL TOURISM ORGANISATIONS	200,000	Accumulated Surplus
TOURISM EDUCATION AND AWARENESS	600,000	Revenue
TOURISM MARKETING	1,500,000	Accumulated Surplus
TOURISM MONTH ACTIVITIES	**80,000**	Accumulated Surplus
TOURISM INFRASTRUCTURE INVESTMENT	**600,000**	Revenue
	3,715,000	

TOTAL DEPARTMENT: ECONOMIC DEVELOPMENT **11,664,414**

DEPARTMENT: FINANCE AND COPORATE SERVICES

MANAGEMENT

WELLNESS PROGRAMME	100,000	Revenue
	100,000	

FINANCIAL ACCOUNTING DIVISION

GAMAP/GRAP PROJECTS	700,000	Revenue
SUPPORT TO LM'S FOR GAMAP IMPLEMENTATION	2,000,000	Revenue
VAT AUDIT (INDEPENDEN REVIEW)	20,000	Revenue
	2,720,000	

PENSIONERS EXPENDITURE

LONG TERM MEDICAL LIABILITIES	37,500	Finance Management Grant
	37,500	

PEOPLE MANAGEMENT

TRAINING	200,000	Revenue
KNOWLEDGE PROGRAMME	50,000	Revenue
WORK SKILL PROGRAMS	400,000	Revenue
	650,000	

PUBLIC RELATIONS

PROMOTION	300,000	Revenue
PUBLICATIONS	1,500,000	Revenue
	1,800,000	

TOTAL FINANCE & CORPORATE SERVICES **5,307,500**

TOTAL PROJECT BUDGET **83,351,806**

SUMMARY OF FUNDING	
GRANTS:	
NATIONAL	8,964,781.00
PROVISIONAL	7,643,832.00
REVENUE	29,087,482.00
ACCUMULATED SURPLUS	35,855,711.00
SUNDRY CREDITORS	1,800,000.00
TOTAL FUNDING / PROJECT BUDGET	**83,351,806**

Annexure "B"

Mandatory Performance Measures 2011/12

Mandatory Measure	CDM
% of households with access to basic level of water	97%*
% of households with access to basic level of sanitation	83%*
% of households with access to basic level of electricity	NA
% of households with access to basic level of solid waste removal	96%*
% of households earning less than R1100 per monthly with access to free basic services	Not measured*
% of municipality's capital budget actually spent on capital projects identified in the IDP	100%
Number of jobs created through the municipality's local economic development initiatives including capital projects	100 permanent 300 temporary
Number of people from employment equity target groups employed in the three highest levels of management in compliance with a municipality approved employment equity plan	12 out of 16 (75%)
% of a municipality's budget actually spent on implementing its workplace skills plan	0.1%
Debt Coverage: Total operating revenue received – operating grants divided by debt servicing payments	NA
Service debtors to revenue: Total outstanding debtors divided by annual revenue actually received for services	NA
Cost coverage: Cash available and investments at 30 June, 2008 divided by monthly fixed operating expenditure	44,35

Reporting measure only not measured as performance as autonomy is with respective Local Municipalities

Annexure "C"

ANNUAL PERFORMANCE OBJECTIVES BY VOTE – OPERATIONAL MEASURES

Vote	GFS Function	Objective	Key Performance Indicator
Executive Mayor	Executive and Council	• Oversight of council operations and exercise delegated authority	• 100% of planned Council meetings held
Municipal Manager	Executive and Council	• Ensure the institution is managed in an effective and efficient manner*	• 100% of SDBIP (operational and capital projects) implemented.
	Finance and Administration	• Ensure that the Municipality complies with Legislation applicable to it* • Budgetary control of operating income and expenditure* • Ensure the CDM is active within the district in which it serves • Compliance with OHASA • Ensure that capacity of the District is given priority	• Zero incidence of repeat exception reports from Internal Audit (excl. those pre-identified as multiple year implementation programmes) • Existence of a disaster Management Plan • Income and expenditure variance not to exceed 10% • Completion of an investigation into a relocation to Jeffrey's Bay • Completion of the quarterly safety checklist • Maintenance of the CDM Capacity building strategy
	Planning and Development	• Market CDM to attract tourism, trade and investment	• Annual communication plan in place
	Performance Management	• Support the implementation of the IDP through the performance management of the institution and its workforce*	• 100% of CDM employees under the PMS
Planning and Infrastructure Development	Planning and Development	• Ensure that development occurs in the most logical way possible and in a manner that is in line with the adopted SDF principles	• 100% Projects prioritized and funded in accordance with the SDF principles
Economic Development	Planning and Development	• Ensure that the growth and development agreement is implemented and used as the basis for cooperative district-wide development*	• Monitor monetary commitments from social partners as per the GDS agreement

Vote	GFS Function	Objective	Key Performance Indicator (2010/11)
Finance and Corporate Services	Finance and Administration	• Compilation of budget and financial statements • Ensure that Council finances are well managed • Ensure HR issues are effectively dealt with • Completion of property Rates Valuations in DMA	• Delivery of financial statements to OAG on or before 30 August • Annual approved budget • 100% Financial obligations required by MFMA adhered to in accordance with National Treasury MFMA implementation priorities • 100% job descriptions in place • Recruitment process completed within 8 weeks • Training takes place in accordance with the skills development plan.* • 100% disciplinary hearings organized within 15 working days after service of notice of misconduct. • Finalization of valuation roll
	Executive and Council	• Ensure decision makers receive information	• 100% council agendas delivered prior to 5 days of meeting

* Indicator supported and implemented across all Votes

Annexure "D"

Revenue by Source

Source	Performance Measure	Performance Target
Other income	**% of sundry income collected**	**100 %**
Rental of facilities & Equipment	**% of fees received**	**100 %**
Interest earned - external investments	**Average rate of return/ prime rate**	**70 %**
Interest earned – outstanding debtors	**Average rate of return/ prime rate**	**102 %**
Settlement discounts	**% of settlement discounts negotiated**	**1 %**
Contributions – other municipalities	**% of contributions recovered (if applicable)**	**100%**
Government Grants and Subsidies	**% of Grants received**	**100%**
Contribution: Surplus account	**% of cash backed surplus utilized**	**80%**

Note: All other income sources are determined by National and Provincial Departments and as promulgated by DORA Act.

CACADU DISTRICT MUNICIPALITY ANNEXURE "E"

CAPITAL BUDGET 2012/2013

Department/Division	Asset Type	Qty	Unit Cost	Total cost	Funding Source
EXECUTIVE AND COUNCIL - GFS					
OFFICE OF THE MAYOR					
COUNCIL EXPENSES					
Vehicles	Vehicles	3	300,000	900,000	Accumulated Surplus
TOTAL VOTE OFFICE OF THE MAYOR				**900,000**	
OFFICE OF THE MUNICIPAL MANAGER					
MANAGEMENT					
Relocation - New offices	Land and Buildings	1	10,000,000	10,000,000	Accumulated Surplus
Vehicles	Vehicles	2	350,000	700,000	Accumulated Surplus
				10,700,000	
EXECUTIVE SUPPORT					
Swivel Chair	Furniture and Fittings	1	4,000	4,000	Accumulated Surplus
				4,000	
SPECIAL PROJECTS UNIT - YOUTH					
Laptop	Computer Equipment	1	12,000	12,000	Accumulated Surplus
				12,000	
HIV/AIDS					
Laptop	Computer Equipment	1	12,000	12,000	Accumulated Surplus
				12,000	
TOTAL VOTE : OFFICE OF MUNICIPAL MANAGER				**10,728,000**	
DEPARTMENT : FINANCE AND CORPORATE SERVICES					
AUXILIARY					
Air Conditioners	Office equipment	6	18,000	108,000	Accumulated Surplus
Filing Shelves - Archives	Furniture and Fittings	1	50,000	50,000	Accumulated Surplus
Computer	Computer Equipment	3	12,000	36,000	Accumulated Surplus
				194,000	
TOTAL VOTE : DEPARTMENT : FINANCE AND CORPORATE SERVICES				194,000	
TOTAL - EXECUTIVE AND COUNCIL - GFS				**11,822,000**	

CACADU DISTRICT MUNICIPALITY — ANNEXURE "E"

CAPITAL BUDGET 2012/2013

Department/Division	Asset Type	Qty	Unit Cost	Total cost	Funding Source
FINANCE AND ADMINISTRATION - GFS					
DEPARTMENT : FINANCE AND CORPORATE SERVICES					
FINANCE MANAGEMENT					
MANAGEMENT					
Colour Printer	Office equipment	1	8,000	8,000	Accumulated Surplus
Printer	Office equipment	2	5,000	10,000	Accumulated Surplus
				18,000	
CORPORATE SERVICES					
Swivel Chair	Furniture and Fittings	2	4,000	8,000	Accumulated Surplus
Visitor chair * 2	Furniture and Fittings	2	2,500	5,000	Accumulated Surplus
Laptop	Computer Equipment	2	12,000	24,000	Accumulated Surplus
				37,000	
PEOPLE MANAGEMENT					
Rest room chairs	Furniture and Fittings	3	2,500	7,500	Accumulated Surplus
Boardroom Paintings and Pictures	Office equipment	6	1,000	6,000	Accumulated Surplus
10" TV Screen	Office equipment	1	8,000	8,000	Accumulated Surplus
Air Conditioners	Office equipment	6	18,000	108,000	Accumulated Surplus
Projector	Office equipment	1	6,500	6,500	Accumulated Surplus
				136,000	
TOTAL : FINANCE AND ADMINISTARTION				191,000	
FINANCE					
MANAGER FINANCE					
Swivel Chair	Furniture and Fittings	1	3,000	3,000	Accumulated Surplus
Visitor chair	Furniture and Fittings	3	2,000	6,000	Accumulated Surplus
				9,000	
MANAGEMENT					
Boardroom Furniture	Furniture and Fittings	1	80,000	80,000	Accumulated Surplus
Swivel Chair	Furniture and Fittings	1	4,000	4,000	Accumulated Surplus
Visitor chair	Furniture and Fittings	1	2,500	2,500	Accumulated Surplus
Colour Printer	Office equipment	1	8,000	8,000	Accumulated Surplus
Computer	Computer Equipment	2	12,000	24,000	Accumulated Surplus
				118,500	
FINANCIAL ACCOUNTING DIVISION					
Desk	Furniture and Fittings	1	15,000	15,000	Accumulated Surplus
Swivel Chair	Furniture and Fittings	1	4,000	4,000	Accumulated Surplus
Printer	Office equipment	1	8,000	8,000	Accumulated Surplus
Computer	Computer Equipment	1	12,000	12,000	Accumulated Surplus
				39,000	

CACADU DISTRICT MUNICIPALITY ANNEXURE "E"

CAPITAL BUDGET 2012/2013

Department/Division	Asset Type	Qty	Unit Cost	Total cost	Funding Source
LEGAL SERVICES					
Printer	Office equipment	1	8,000	8,000	Accumulated Surplus
Laptop	Computer Equipment	1	20,000	20,000	Accumulated Surplus
Air Conditioner	Office equipment	1	30,000	30,000	Accumulated Surplus
				58,000	
PAYROLL ADMINISTRATION					
Swivel Chair	Furniture and Fittings	1	4,000	4,000	Accumulated Surplus
				4,000	
ASSET MANAGEMENT					
Computer	Computer Equipment	1	12,000	12,000	Accumulated Surplus
				12,000	
PROCUREMENT					
Swivel Chair	Furniture and Fittings	1	4,000	4,000	Accumulated Surplus
				4,000	
REVENUE COLLECTION					
Guillotine	Office equipment	1	2,000	2,000	Accumulated Surplus
				2,000	
CREDITORS					
Desk	Furniture and Fittings	1	16,000	16,000	Accumulated Surplus
				16,000	
TOTAL : FINANCE				262,500	
INFORMATION TECHNOLOGY					
IT					
48 Switch	Office equipment	1	50,000	50,000	Accumulated Surplus
Terminals	Office equipment	8	5,000	40,000	Accumulated Surplus
Computer	Computer Equipment	5	12,000	60,000	Accumulated Surplus
EFT Hardware	Office equipment	1	50,000	50,000	Accumulated Surplus
Server	Office equipment	2	30,000	60,000	Accumulated Surplus
Printer	Office equipment	1	8,000	8,000	Accumulated Surplus
IT Infrastructure	Office equipment	1	100,000	100,000	Accumulated Surplus
TOTAL : INFORMATION TECHNOLOGY				368,000	
PROPERTY SERVICES					
ESTATES					
Airconditioners - Corporate Service	Office equipment	8	18,000	144,000	Accumulated Surplus
Sound System - Council Chambers	Office equipment	1	60,000	60,000	Accumulated Surplus
Refurbishment of Standard Bank Building	Buildings	1	2,000,000	2,000,000	Accumulated Surplus
TOTAL: PROPERTY SERVICES				2,204,000	
TOTAL : FINANCE AND ADMINISTRATION - GFS				**3,025,500**	

CACADU DISTRICT MUNICIPALITY ANNEXURE "E"

CAPITAL BUDGET 2012/2013

Department/Division	Asset Type	Qty	Unit Cost	Total cost	Funding Source
PLANNING AND DEVELOPMENT - GFS					
DEPARTMENT : PLANNING AND INFRASTRUCTURE DEVELOPMENT					
PUBLIC SAFETY - GFS					
DEPARTMENT : PLANNING AND INFRASTRUCTURE DEVELOPMENT					
PLANNING AND INFRASTRUCTURE					
Photo Copier	Office equipment	1	50,000	50,000	Accumulated Surplus
				50,000	
DISASTER MANAGEMENT					
Vehicle 4x4 Double Cab	Vehicles	2	350,000	700,000	Accumulated Surplus
Printer with scanner	Office equipment	3	10,000	30,000	Accumulated Surplus
Fax Machine	Office equipment	1	5,000	5,000	Accumulated Surplus
Photo Copier	Office equipment	1	250,000	250,000	Accumulated Surplus
Computer	Computer Equipment	6	12,000	72,000	Accumulated Surplus
				1,057,000	
VOTE TOTAL : DEPARTMENT : PLANNING AND INFRASTRUCTURE DEVELOPMENT				**1,107,000**	
DEPARTMENT : ECONOMIC DEVELOPMENT					
MANAGEMENT					
Laptop	Computer Equipment	4	12,000	48,000	Accumulated Surplus
Computer	Computer Equipment	3	10,000	30,000	Accumulated Surplus
Refurbishment of Boardroom	Office equipment	1	77,500	77,500	Accumulated Surplus
				155,500	
TOTAL VOTE : DEPARTMENT : ECONOMIC DEVELOPMENT				**155,500**	
Total Capital Budget				**16,110,000**	
FUNDING OF CAPITAL BUDGET					
CDM - Accumulated Profits				16,110,000	
				16,110,000	

Annexure "F"

TARIFFS 2012/2013

FINANCE AND ADMINISTRATION			
1. **AGREEMENTS**			
1.1 Framing Agreements - Standard, per agreement	b	each	R 58.59
2. **COMPUTERISED INFORMATION**			
2.1 Computer Prints - per eyeline page	b	each	R 2.93
2.2 Address labels (self stick) - per eyeline page	b	each	R 5.86
2.4 Computer Disks			
2.4.1 Basic service fee	b	each	R 223.70
2.4.2 Price per record (Inclusive of the price of the floppy disk)	b	each	R 0.28
3 **FAXES**			
4.1 Cost of transmitting fax - per page	b	each	R 1.06
4.2 Cost of receiving fax - per page	b	each	R 1.06
4 **INTEREST RATE**			
4.1 Standard Rate of Interest means a rate of interest which is two percent higher than the rate of interest payable by a Council to its bank in respect of an overdraft	a		
5 **SEARCH AND INSPECTION FEES**			
Furnishing of information to the Public (P.N. 705/1985 d.d.			
Subject to the provisions of any law, any person applying to the Council for information from any records kept by the Council shall be furnished with such information upon payment of the under-mentioned fees provided that if such person is the owner of the property in respect of which the information is applied for, he shall be exempt from the payment of such fees:-			
1. In respect of the search of any Index to any account not in a service register	b	each	R 9.32
2. In respect of the search of any Index to an account in a service register (water, sanitation, sewage, miscellaneous debts etc.)	b	each	R 9.32
3. For the inspection of any deed, document or diagram or any details relating thereto	b	each	R 9.32
4. For the supply of any certificate of valuation or of the outstanding charges against property, except certificates referred to in Section 96 of Ordinance No. 2 of 1974 and Ordinance No. 18 of 1976	b	each	R 73.23
5. In respect of any search for information where a fee for such search has not been prescribed by (1), (2) or (3) above	b	each	R 46.61

6 **PHOTOCOPIES**			
A3	b	each	R 1.20
A4	b	each	R 0.93
7 **PARKING**			
9.11 Private (Staff)			
9.1.1 Standard Bank	b	each	R 46.61
8 **OTHER**			
Tariffs as detailed in Government Gazette No. 7224 Volume 428; No 22125 dated 9 March, 2001			
9 **ESTATES**			
9.1 Rental - Internal	b	per m²	R 55.93
9.2 Rental - External (Standard Bank building)	b	per m²	R 53.26
10 **TENDER DOCUMENTS**			
10.1 Tender document Administration Fee	b	each	R 70.00
11 **CERTIFICATES**			
11.1 Clearance certificates	b	each	R 33.29
11.2 Valuation certificates	b		R 33.29
a Tarriff exempt from VAT			
b Tarriff is standard rated and VAT inclusive			
COMPUTER GENERATED PLANS			
1 **Paper**			
1.1 Plotter print: A0	b	each	R 31.96
1.2 Plotter print: A1	b	each	R 22.64
1.3 A3 (cut sheets)	b	each	R 10.66
1.4 A4 prints Laser & Colour	b	each	R 6.66
2 **Film**			
2.1 A4 Plotter Film	b	each	R 9.32
2.2 A4 Overhead Transparencies	b	each	R 19.97
2.3 A1 Plotter Film	b	each	R 42.61
3 **Extract of digital Data to disc (1,44 MB) first disc**			
First Disc	b	each	R 292.94
Second disc and thereafter	b	each	R 73.23
4 **Search and Inspection Fees**			
4.1 Furnishing mapping information	b	per hour	R 73.23
b Tarriff is standard rated and VAT inclusive			
ENVIRONMENTAL HEALTH			
1 **Certifiacte of Acceptability**	b	each	R 59.92
b Tarriff is standard rated and VAT inclusive			
PROMOTION OF ACCESS TO INFORMATION ACT			
Part ii of Notice 187 in the Government Gazette on 1 November 2006			
1 The fee for a copy of the manual as contemplated in regulation 5(c) is R0.60 for every photocopy of an A4-size page or part thereof.			

2 The fees for reproduction referred to in regulation 7(1) are as follows:

a)	For every photocopy of an A4-size page or part thereof	b	R 0.80
b)	For every photocopy of an A4-size page or part thereof held on a computer or in electronic or machine-readable form	b	R 0.54
c)	For a copy in a computer-readable form on -		
	i) stiffy disc	b	R 6.66
	ii) compact disc	b	R 53.26
d)	i) For a transcription of visual images, or an A4-size page or part thereof	b	R 27.64
	ii) For a copy of visual images	b	R 79.89
e)	i) For a transcript of an audio record, or an A4-size page or part thereof	b	R 15.98
	ii) For a copy of an audio record	b	R 22.64

3 The request fee payable by every requester, other than a personal requester, referred to in regulation 7(2) is

4 The access fees payable by a requester referred to in regulation 7(3) are as follows:

(1)	a)	For every photocopy of an A4-size page or part thereof	b	R 0.80
	b)	For every printed copy of an A4-size page or part thereof held on a computer or in electronic or machine-readable form	b	R 0.54
	c)	For a copy in a computer-readable form on -		
		i) stiffy disc	b	R 6.66
		ii) compact disc	b	R 53.26
	d)	i) For a transcription of visual images, or an A4-size page or part thereof	b	R 29.29
		ii) For a copy of visual images	b	R 79.89
	e)	i) For a transcript of an audio record, or an A4-size page or part thereof	b	R 15.98
		ii) For a copy of an audio record	b	R 22.64
	f)	To search for and prepare the record for disclosure, R15.00 for each hour or part of an hour, excluding the first hour, reasonably required for such search and preparation.		

(2) For purposes of section 22(2) of the Act, the following applies:

a) Six hours as the hours to be exceeded before a deposit is payable; and
b) one third of the access fee is payable as a deposit by the requester.

(3) The actual postage is payable when a copy of a record must be posted to a requester.

b Tarriff is standard rated and VAT inclusive

DRAFT SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN 2012/13

"ANNEXURE G"

Objective	Strategy	Project	Key Performance Indicator	Annual Target 2012/13	Department	GFS	2012/13 Rs	Performance Milestones and Performance Redress			
								30 Sep 2012 Target	31 Dec 2012 Target	31 Mar 2013 Target	30 Jun 2013 Target
DEVELOPMENT PRIORITY 1: INFRASTRUCTURE INVESTMENT											
To provide support to LMs on planning and implementation of bulk water supply projects, contributing to the reduction of the backlog to 5% by 2017	Implementation of water projects as mandated by LMs	Jansenville Water Source Exploration	Augmentation of Water Source	Additional Water Source found	Planning and Infrastructure Services	Water	R 1,000,000	To be determined	To be determined	To be determined	To be determined
		Jansenville Water Conservation and Demand Management	To be determined	To be determined	Planning and Infrastructure Services	Water	R 2,000,000	To be determined	To be determined	To be determined	To be determined
		Municipal Drought Relief (Paterson Rainwater Harvesting)	To be determined	To be determined	Planning and Infrastructure Services	Water	R 1,998,686	To be determined	To be determined	To be determined	To be determined
		LEDI Infrastructure Assess Support (Ndlambe)	Completed O&M Study by Ndlambe	Adopted O&M Study by Ndlambe	Planning and Infrastructure Services	Water	R 1,200,000	To be determined	To be determined	To be determined	To be determined
Ensure that WSA/WSP function is correctly placed by 2015	WSA/WSP Review	WSA/WSP Model Review / Capacity Assessment	To be determined	To be determined	Planning and Infrastructure Services	Water	R 800,000	To be determined	To be determined	To be determined	To be determined
To ensure that all transport plans for all LMs are in place and are annually reviewed	Develop and review ITPs	Reviewal of the ITP for the district	Reviewal and improvement of the ITP	District ITP Reviewed	Planning and Infrastructure Services	Planning & Development	R 150,000	To be determined	To be determined	To be determined	To be determined
To promote integration between spatial planning and transportation planning to achieve sustainable human settlements	Implementation of transportation projects	Construction of sidewalks and walkways	Sidewalks and walkways constructed	..... m of Sidewalks and walkways constructed	Planning and Infrastructure Services	Roads	R 1,000,000	To be determined	To be determined	To be determined	To be determined
		Construction of a inter-city bus terminals	Provision of Inter-City Bus Terminal	Construction of Bus-terminal Complete	Planning and Infrastructure Services	Road Transport	R 2,849,206	To be determined	To be determined	To be determined	To be determined
To provide roads infrastructure from basic service to a higher level in key strategic areas for at least 10 kms per annum over 5 years	Develop CIPs	Rietbron Roads and Stormwater - EPWP	Upgrade of Rietbron roads & stormwater infrastructure - EPWP project	.....m of internal access roads paved, and ...... work opportunities created	Planning and Infrastructure Services	Roads	R 4,000,000	To be determined	To be determined	To be determined	To be determined
		Somerset East Roads and Stormwater	To be determined	To be determined	Planning and Infrastructure Services	Roads	R 1,000,000	To be determined	To be determined	To be determined	To be determined

Objective	Strategy	Project	Key Performance Indicator	Annual Target 2012/13	Department	GFS	2012/13 Rs	Performance Milestones and Performance Redress			
								30 Sep 2012 Target	31 Dec 2012 Target	31 Mar 2013 Target	30 Jun 2013 Target
DEVELOPMENT PRIORITY 2: CAPACITY BUILDING AND SUPPORT TO LM'S											
To support LMs in ensuring that all communities have access to decent sanitation by 2017	Implementation of sanitation projects as mandated by LMs	Eradication of Buckets -LMs	No. of Bucket system reduced in Makana/Kou-kamma	.... No. of Bucket eradicated	Planning and Infrastructure Services	Sanitation	R 3,000,000	To be determined	To be determined	To be determined	To be determined
Development of Capacity Building and Support Programmes for Local Municipalities which include Financial Management and Human Resource Management Support	Improvement of Financial Management at Local Municipalities and HR Management at local municipalities as well as CDM	GAMAP/GRAP Assistance to LM's 9 (phase 1)	Provision of assistance to 5 LMs in respect to GAMAP/GRAP compliance (Financial Statements) (Phase 1)	Provide assistance to 5 LM's through 1 training workshops held in GMAPP/GRAP compliance and by making available a financial management improvement plan to the 5 LM's	Finance & Corporate Services	Finance and Admin	R 1,000,000	Improved Financial Management process, policies, procedures and internal controls	Improved Financial Management process, policies, procedures and internal controls	Improved Financial Management process, policies, procedures and internal controls	Improved Financial Management process, policies, procedures and internal controls
		Financial Management Improvement Plan (PE 2)	GRAP Tender - Service Provider Appointed (Phase 2)	GRAP Tender - Service Provider Appointed Phase 2 - Implementation of FMIP	Finance & Corporate Services	Finance and Admin	R 2,000,000	Improved Financial Management process, policies, procedures and internal controls Implementation of FMIP	Improved Financial Management process, policies, procedures and internal controls Implementation of FMIP	Improved Financial Management process, policies, procedures and internal controls Implementation of FMIP	Improved Financial Management process, policies, procedures and internal controls Implementation of FMIP
Maximise the potential of LMs to effectively and efficiently deliver services to their communities	Building in-house capacity in LM so that they can perform their functions and stabilise institutional systems	MSIG: Support LMs in Reviewing and Drafting of Policies	To be determined	To be determined	Municipal Manager's Office	Other	R 200,000	To be determined	To be determined	To be determined	To be determined
		MSIG: Roles and Responsibilities	To be determined	To be determined	Municipal Manager's Office	Other	R 200,000	To be determined	To be determined	To be determined	To be determined
		Review of municipal by laws	To be determined	To be determined	Municipal Manager's Office	Other	R 150,000	To be determined	To be determined	To be determined	To be determined
		MSIG: Community Based Planning	To be determined	To be determined	Municipal Manager's Office	Other	R 190,000	To be determined	To be determined	To be determined	To be determined
To Improve effectiveness in municipal financial management	Improve corporate governance systems both in the district and LMs	MSIG: Good Governance Survey 3 LMs	To be determined	To be determined	Municipal Manager's Office	Other	R 200,000	To be determined	To be determined	To be determined	To be determined
Proactively encourage stakeholder , people centred and community driven approach annually	Facilitate with the LMs the Audit of stakeholders	Stakeholder Audit, Host People assembly	Compilation of Stakeholder Audit Report	Stakeholder Audit and People Assembly Report	Municipal Manager's Office	Other	R 100,000	Stakeholder Audit	Imbizos	Compilation of Report	NA

Objective	Strategy	Project	Key Performance Indicator	Annual Target 2012/13	Department	GFS	2012/13 Rs	Performance Milestones and Performance Redress			
								30 Sep 2012 Target	31 Dec 2012 Target	31 Mar 2013 Target	30 Jun 2013 Target
Promote Moral Regeneration in all LM in the district annually	Ensure visibility of the district MRM structure	POA of MRM	Implementation of POA of MRM	25% Implementation of POA of MRM	Municipal Manager's Office	Other	R 120,000	5% Implementation of POA of MRM	5% Implementation of POA of MRM	5% Implementation of POA of MRM	5% Implementation of POA of MRM
To facilitate HIV Counselling and Testing (HCT) of 87 000 community members in all LMs annually	Arranging and organising HCT Campaigns in partnership with the department of health	HIV and AIDS Plan	25% Implementation of the HIV and AIDS Plan	Implementation of the HIV and AIDS Plan	Municipal Manager's Office	Other	R 300,000	5% Implementation of the HIV and AIDS Plan	5% Implementation of the HIV and AIDS Plan	5% Implementation of the HIV and AIDS Plan	5% Implementation of the HIV and AIDS Plan
To provide support on cleanliness of the towns and townships and to mitigate health risks posed by each landfill site in all the 9 LMs by 2017	Develop waste management plan	Licencing of Solid Waste sites for Kou-kamma and Camdeboo	Solid Waste sites Licencing for Kou-kamma and Camdeboo	Feasibility studies for Solid Waste sites Complete	Planning and Infrastructure Services	Health	R 500,000	Submit Application for Waste Disposal Permit to DEDEAT	Consolidation of Waste Permit Requirements for Waste Disposal Sites	Implementation of Waste Permit Requirements	Submission of final report from DEDEAT for adoption by Kou-kamma and Camdeboo
To increase effectiveness and promote a district-wide approach to performance management	To assess and enhance the use of performance management at all LM's	General performance management support to LMs	PMS Support to 9 LM's	PMS Support to 9 LM's ito their support requirements	Municipal Manager's Office	Other	R 50,000	PMS Support to LM's based on their support needs	PMS Support to LM's based on their support needs	PMS Support to LM's based on their support needs	PMS Support to LM's based on their support needs
		Implementation of CDM Performance Management Tool at LMs	Implementation of the Automated CDM PMS System	Performance Management Support(PMS) Support to the 9 LM's in CDM with the implementation of the Automated CDM PMS System based on readiness for the system.	Municipal Manager's Office	Other	R 300,000	Implementation of CDM Automated PMS System in 1 LM	Implementation of CDM Automated PMS System in 1 LM	Implementation of CDM Automated PMS System in 1 LM	Implementation of CDM Automated PMS System in 1 LM

Objective	Strategy	Project	Key Performance Indicator	Annual Target 2012/13	Department	GFS	2012/13 Rs	Performance Milestones and Performance Redress			
								30 Sep 2012 Target	31 Dec 2012 Target	31 Mar 2013 Target	30 Jun 2013 Target
DEVELOPMENT PRIORITY 3: ECONOMIC DEVELOPMENT											
Increase agricultural income to achieve a 1% year on year growth in the agriculture and agro-processing sectors.	Facilitate investment in local and regional agro-processing plant to increase product demands and improve prices	CDM funded: Agri-incubator feasibility study (REDI)	Feasibility study complete	To be determined	Economic Development	REDI	R 50,000	To be determined	To be determined	To be determined	To be determined
		Natural Fibre Cluster	Natural Fibre Cluster registered as a legal entity	To be determined	Economic Development	REDI	R 240,000	To be determined	To be determined	To be determined	To be determined
		Pellet factory in Rietbron	Plant Designs and RODs completed. Community and Farmer support secured	Pellet Factory Registered. Funding applications presented to 4 Development Funding Institutions	Economic Development	REDI	R 350,000	To be determined	To be determined	To be determined	To be determined
Invest in natural capital to contribute to government's target of creating 20,000 "green" jobs by 2020.	Promote and incentivise natural resource restoration and conservation	CDM funded: Fonteinbos Nature Reserve restoration (REDI)	Phase two of Fonteinbos NR restoration complete	To be determined	Economic Development	REDI	R 240,000	To be determined	To be determined	To be determined	To be determined
		Nature Reserves	Council resolution on ownership and expression of interest solicited through open tender and cons with LMs	Nature Reserve ownership declared. PPP/ or LMs	Economic Development	REDI	R 80,000	To be determined	To be determined	To be determined	To be determined
	Create new generation green jobs rooted in renewable energy	CDM funded: Waste to energy feasibility studies (REDI)	One waste to energy feasibility study complete	To be determined	Economic Development	REDI	R 100,000	To be determined	To be determined	To be determined	To be determined
	Grow rural tourism economy	Tourism Infrastructure Investment	To support at least 3 tourism infrastructure projects	3 tourism infrastructure projects supported	Economic Development	Tourism	R 600,000	To be determined	To be determined	To be determined	To be determined
Broaden economic participation and inclusion by increasing the number and support to small enterprises by 10%.	Establish community-based beneficiation projects	CDM funded: Apiculture industry development (REDI)	One apiculture project initiated.	To be determined	Economic Development	REDI	R 50,000	To be determined	To be determined	To be determined	To be determined
	Facilitate community and worker participation in share ownership	CDM supported: Pineapple industry beneficiation project, wind farms' community trusts, Eco-Pullets, SRV Citrus Co-op	Revised Business Plan completed	PPP arrangement with Citrus Coop and SRV LM is completed	Economic Development	REDI	R 500,000	To be determined	To be determined	To be determined	To be determined

Objective	Strategy	Project	Key Performance Indicator	Annual Target 2012/13	Department	GFS	2012/13 Rs	Performance Milestones and Performance Redress			
								30 Sep 2012 Target	31 Dec 2012 Target	31 Mar 2013 Target	30 Jun 2013 Target
Developing skills and education base by increasing the number of semi-skilled and skilled by 10%.	Create further education opportunities	CDM funded: Uzi Wethu; New Beginnings Academy (REDI)	New Beginnings business plan complete.	To be determined	Economic Development	REDI	R 80,000	To be determined	To be determined	To be determined	To be determined
	Develop skills transfer partnerships between established and emerging farmers	CDM funded: Agricultural mentorship programme (DED)	Mentorship programme institutionalized and evaluated in 6 LMs	12 Emerging farmers projects mentored in 7 LM and experiences documented	Economic Development	REDI	R 2,200,000	5 pilot projects and 7 roll-out projects are implemented and monitored	first 12 month cycle for 2 roll-out projects evaluated	first 12 month cycle for 2 roll-out projects evaluated	2nd cycle of 1 pilot project and 1st cycle of 1 roll-out project evaluated. Guidelines for the implementation of mentorship programme prepared and workshopped.
Regenerating at least four core towns as service and economic hubs	Improve education and health services	CDM supported: Maths and Science programme (NMMU)	NMMU maths programme rolled out to one additional town	To be determined	Economic Development	REDI	R 100,000	To be determined	To be determined	To be determined	To be determined
	Promote rural tourism and niche services and manufacturing	CDM funded: CDM Craft Hub	3 Craft Initiatives supported	Incorporated into the SMME development plan	Economic Development	REDI	R 500,000	To be determined	To be determined	To be determined	To be determined
		Tourism marketing	To conduct review and implementation of tourism marketing strategy	Tourism marketing strategy reviewed and implemented	Economic Development	Tourism	R 1,500,000	To be determined	To be determined	To be determined	To be determined
		Support to LTOs	To support at least 3 LTO's i.e.preference be given to Koukamma, Ndlambe &SRV LTO's	Three LTO's supported	Economic Development	Tourism	R 200,000	To be determined	To be determined	To be determined	To be determined
		Destination and sub-branding signage	To install billboards in Addo, Tsitsikamma, Baviaans & Grahamstown (wonders)	Billboards installed	Economic Development	Tourism	R 160,000	To be determined	To be determined	To be determined	To be determined
		Tourism month activities	To host one tourism month domestic awareness event/tour	Domestic awareness event/tour hosted	Economic Development	Tourism	R 80,000	To be determined	To be determined	To be determined	To be determined
		Tourism education and awareness	Support to Uzi Wethu	Uzi Wethu supported	Economic Development	Tourism	R 550,000	To be determined	To be determined	To be determined	To be determined
		Tourism stats system	To pilot visitor survey in Ndlambe, Sundays River Valley, Blue Crane, Ikwezi	Visitor Information uploaded in tourism statistics system	Economic Development	Tourism	R 200,000	To be determined	To be determined	To be determined	To be determined

Objective	Strategy	Project	Key Performance Indicator	Annual Target 2012/13	Department	GFS	2012/13 Rs	Performance Milestones and Performance Redress			
								30 Sep 2012 Target	31 Dec 2012 Target	31 Mar 2013 Target	30 Jun 2013 Target
	Establishment of District Development Agency	Formulation of Business case for the DDA	To be determined	To be determined	Economic Development	REDI	R 1,100,000	To be determined	To be determined	To be determined	To be determined
	Service delivery improvement partnerships	CDM funded: Local multi-stakeholder partnership development (REDI)	Institutional arrangements established in three towns	To be determined	Economic Development	REDI	R 80,000	To be determined	To be determined	To be determined	To be determined
		CDM funded: District support team (DST)	3 LATs are established. 1 Local Study visit to Cape Winelands. 2 LED seminars	LED facilitation is strengthened in LMs.	Economic Development	REDI	R 300,000	To be determined	To be determined	To be determined	To be determined
Building local and regional networks and collaboration through the creation of partnerships with (a) government, (b) the private sector and (c) education / research.	Building government to government partnerships	SMME support (SMME's &District Cooperatives Development)	Est. CDM business support network (ECDC, DTI, DEDEAT & SEDA)	Increase access to business opp from LM and CDM for SMMEs and Coop by 2%	Economic Development	REDI	R 700,000	To be determined	To be determined	To be determined	To be determined
	Building Higher Education Institutions, agriculture and business partnerships	CDM funded: HEI partnership development (REDI)	Two workshops convened with NMMU, Rhodes University	To be determined	Economic Development	REDI	R 40,000	To be determined	To be determined	To be determined	To be determined
	Building emerging and established business partnerships	CDM funded: Private sector partnership development (REDI)	Establishment of district-wide business chamber	To be determined	Economic Development	REDI	R 60,000	To be determined	To be determined	To be determined	To be determined
	Building investor and local business partnerships	CDM funded: Trade and Investment promotion	CDM funded: Trade and Investment promotion	To host Investors Conference	Economic Development	Trade and Investment	R 1,000,000	To be determined	To be determined	To be determined	To be determined

Objective	Strategy	Project	Key Performance Indicator	Annual Target 2012/13	Department	GFS	2012/13 Rs	Performance Milestones and Performance Redress			
								30 Sep 2012 Target	31 Dec 2012 Target	31 Mar 2013 Target	30 Jun 2013 Target
DEVELOPMENT PRIORITY 4: COMMUNITY AND SOCIAL SERVICES											
To provide effective fire fighting to all LMs in the district by 2017	Provide fire fighting capacity	Standardisation of fire hydrants in the district	Restored and standardised Fire Hydrants in the district	Standardised Hydrants in place for 2 LM's	Planning and Infrastructure Services	Public Safety	R 1,000,000	To be determined	To be determined	To be determined	To be determined
	Provide resources	Refurbishment of a satellite station in Ndlambe	Satellite station upgraded	Refurbishment of a satellite station Complete	Planning and Infrastructure Services	Public Safety	R 3,000,000	To be determined	To be determined	To be determined	To be determined
		Construction of fire station in BCRM	Construction of fire station in BCRM	Fire station Constructed	Planning and Infrastructure Services	Public Safety	R 1,500,000	To be determined	To be determined	To be determined	To be determined
To provide infrastructure development and service delivery support to LMs	Provide technical support to LMs	Connect with Cacadu-hardware installation within additional libraries within the District	To achieve access to CwC in additional libraries	To be determined	Municipal Manager's Office	Planning & Development	R 1,050,000	To be determined	To be determined	To be determined	To be determined
		Infrastructure - Rietbron Solar Water Heating (Electricity Infrastructure DMA)	Installation of Rietbron Solar Water Heating	All households in the DMA fitted with Solar Water Heating	Planning and Infrastructure Services	Planning & Development	R 900,000	To be determined	To be determined	To be determined	To be determined
		Construction of a Community Library in Riebeeck East	Provision of a new Community Library in Riebeeck East	Construction of Library Complete	Planning and Infrastructure Services	Planning & Development	R 850,000	To be determined	To be determined	To be determined	To be determined
		Construction of a Community Library in Somerset East	Provision of a Community Library in Somerset East	Construction of Library Complete	Planning and Infrastructure Services	Planning & Development	R 850,000	To be determined	To be determined	To be determined	To be determined
		Re-furbishing of Community Library in Kirkwood	Additions and Alterations of a Community Library in Kirkwood	Extensions and alterations of existing library complete	Planning and Infrastructure Services	Planning & Development	R 1,300,000	To be determined	To be determined	To be determined	To be determined
DEVELOPMENT PRIORITY 5: INSTITUTIONAL DEVELOPMENT											
Effective Monitoring and Evaluation (M&E) in CDM	Development of a M&E Tool	M&E Tool for CDM	Development and Implementation of a M&E Tool for CDM	M&E Tool Developed and Implemented	Municipal Manager's Office	Planning & Development		50% of M&E Tool completed	100% of M&E Tool completed	M&E Tool implemented	M&E Tool implemented

Cacadu District Municipality 2012/13 Annual Budget and MTREF

2.15 Municipal Manager's quality certificate

I, D M Pillay, Municipal Manager of Cacadu District Municipality, hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name ____
Municipal Manager of Cacadu District Municipality

Signature ____
Date ____________________________

CHAPTER 4

Annual Budget Tables

CHAPTER 4

ANNUAL BUDGET TABLES

The Cacadu District Municipality's projected overall spending envelope for the 2012/2013 MTB amounts to R153.3 million. Approximately R16.11 million will be invested in the relocation, infrastructure, vehicles, furniture and equipment items.

Operating Budget

The Cacadu District Municipality presents an Operating Revenue Budget of R153.3 million for the 2012/2013 financial year. This estimate represents a decrease of 20.0% for revenue over the 2011/2012 financial year. The decrease is predominantly due to the reduction in Conditional Grants allocated for projects. This adversely affects the amount of Interest revenue that can be generated.

The table below sets out the medium-term revenue and expenditure budget for the 2012/2013 – 2014/15 periods.

Details	Adjusted Budget 2011/2012 Rm	Forecast Budget 2011/2012 Rm	Budget 2012/2013 Rm	Estimate 2013/2014 Rm	Estimate 2014/2015 Rm
Revenue	189.6	122.1	153.3	128.2	130.5
Expenditure	189.6	146.0	153.3	128.2	130.5
Surplus (Deficit)	-	(23.9)	-	-	-

The operating expenditure includes a substantial amount in respect of projects and support programmes summarized below and more fully detailed in **Annexure "A"**.

The Cacadu District Municipality is projecting a balanced budget for 2012/13, 2013/2014 and 2014/2015. Should any surpluses be realized, these will be applied towards the capital infrastructure investment. The municipality's projects and programmes are summarised below.

Projects and Programmes	R'm
Economic Development	11.7
Office of the Mayor	1.5
Infrastructure Services and Planning	54.9
Municipal Manager's office	10.0
Finance and Corporate Services	5.3
Total	**83.4**

Financing of Projects & Programmes

Funding Sources	R'm
GRANTS: PROVINCIAL	7.6
GRANTS: NATIONAL	9.0
ACCUMULATED SURPLUS	35.9
SUNDRY CREDITORS	1.8
REVENUE	29.1
TOTAL	**83.4**

Revenue

The decrease of 20% in revenue is mainly as a result of the decrease in grant funding.

Tariffs

For the 2012/2013 year the tariffs will increase by 5.4%

Expenditure

The actual approved budget for 2011/12 financial year excluding project expenditure amounted to R131.1 million. The new forecast for the period is R105.5 million which represents a decrease of 19.5%. This is mainly due to vacant positions and lower spending on other general expenditure.

The 2012/2013 budget has been prepared on the basis of budget constraints. However, it is acknowledged that Cacadu District Municipality still needs to fund programmes and continue to invest in its infrastructure projects and support programmes to ensure that service delivery is maintained and remain responsive to the community's needs.

Cacadu District Municipality's budgeted balance sheet shows a continuation of a strong financial position. However, the greater utilization of Accumulated Surplus to finance operating expenditure will adversely affect the financial sustainability in the medium term.

Cash Position

The cash position is expected to decline in the current financial year primarily because Cacadu District Municipality has less conditional grant income at its disposal, a decline in revenue and projects being funded from Accumulated Surplus. This will result in a decline in the Accumulated Surplus and interest earnings.

Table A1 - Budget Summary

1. Table A1 is a budget summary and provides a concise overview of Cacadu District Municipality's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).

2. The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminate basic service delivery backlogs.

3. Financial management reforms emphasises the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:

   a. The operating surplus/deficit (after Total Expenditure) is positive over the MTREF

   b. Capital expenditure is balanced by capital funding sources, of which are;

   - Internally generated funds from a combination of the current operating surplus and accumulated cash-backed surpluses from previous years.

DC10 Cacadu - Table A1 Budget Summary

Description	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Financial Performance									
Property rates	31	174	367	–	–	–	–	–	–
Service charges	226	240	263	–	–	–	–	–	–
Investment revenue	42,961	30,818	22,987	18,930	18,930	16,601	16,924	17,403	16,880
Transfers recognised - operational	227,538	284,093	176,353	125,021	124,046	102,184	105,824	81,486	84,938
Other own revenue	2,939	(0)	(3,462)	47,827	46,645	3,345	30,551	29,351	28,694
Total Revenue (excluding capital transfers and contributions)	273,695	315,325	196,508	191,778	189,620	122,129	153,300	128,239	130,512
Employee costs	29,751	30,428	26,245	33,465	33,465	27,125	34,048	35,955	37,897
Remuneration of councillors	4,543	4,830	4,900	6,402	6,402	5,857	6,199	6,546	6,900
Depreciation & asset impairment	2,451	4,684	4,500	1,031	1,031	1,031	1,134	1,134	1,134
Finance charges	152	110	8	–	–	–	–	–	–
Materials and bulk purchases	13	13	6	–	–	–	–	–	–
Transfers and grants	176,022	232,432	117,509	78,814	77,954	58,709	51,040	23,930	11,356
Other expenditure	43,955	57,160	58,399	72,066	70,768	53,327	60,879	60,673	73,225
Total Expenditure	256,886	329,657	211,568	191,778	189,620	146,048	153,300	128,239	130,512
Surplus/(Deficit)	16,809	(14,331)	(15,060)	–	–	(23,919)	–	–	–
Transfers recognised - capital	–	–	–	–	–	–	–	–	–
Contributions recognised - capital & contributed assets	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	16,809	(14,331)	(15,060)	–	–	(23,919)	–	–	–
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	16,809	(14,331)	(15,060)	–	–	(23,919)	–	–	–
Capital expenditure & funds sources									
Capital expenditure	**3,742**	3,397	7,103	6,552	7,656	4,552	16,110	12,000	6,500
Transfers recognised - capital	–	–	–	–	–	–	–	–	–
Public contributions & donations	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	**3,742**	3,397	7,103	6,552	7,656	4,552	16,110	12,000	6,500
Total sources of capital funds	**3,742**	3,397	7,103	6,552	7,656	4,552	16,110	12,000	6,500
Financial position									
Total current assets	**423,833**	369,618	308,776	285,784	263,390	228,209	209,405	195,237	186,981
Total non current assets	**88,707**	87,861	82,785	89,337	90,037	90,037	107,177	118,852	124,986
Total current liabilities	**81,918**	191,147	62,253	37,438	79,589	83,026	63,303	59,870	56,456
Total non current liabilities	**49,872**	51,267	55,792	55,770	55,770	55,770	55,770	55,770	55,770
Community wealth/Equity	**380,750**	215,065	273,515	281,913	218,068	179,451	197,509	198,449	199,741
Cash flows									
Net cash from (used) operating	**31,375**	26,353	(3,044)	77	(36,803)	(65,575)	11,465	669	473
Net cash from (used) investing	**(5,249)**	(5,496)	(14,569)	(6,552)	(7,656)	(4,552)	(16,110)	(12,000)	(6,500)
Net cash from (used) financing	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the year end	**363,453**	384,310	366,697	360,222	322,238	296,570	291,925	280,594	274,567
Cash backing/surplus reconciliation									
Cash and investments available	**413,000**	366,704	305,968	285,784	263,390	228,210	209,405	195,238	186,981
Application of cash and investments	**130,915**	249,391	130,216	108,208	150,359	153,796	138,639	135,189	159,431
Balance - surplus (shortfall)	**282,085**	117,313	175,752	177,575	113,031	74,413	70,766	60,049	27,550
Asset management									
Asset register summary (WDV)	**88,707**	87,861	82,785	89,337	90,037	90,037	107,177	118,852	124,986
Depreciation & asset impairment	**2,451**	4,684	4,500	1,031	1,031	1,031	1,134	1,134	1,134
Renewal of Existing Assets	–	–	–	–	–	–	–	–	–
Repairs and Maintenance	**1,033**	953	2,455	1,796	1,796	1,786	1,242	1,310	1,364
Free services									
Cost of Free Basic Services provided	**61**	67	72	–	–	–	–	–	–
Revenue cost of free services provided	**61**	2,610	2,612	–	–	–	–	–	–
Households below minimum service level									
Water:	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–

DC10 Cacadu - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

Description R thousand	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
REVENUE ITEMS:									
Property rates									
Total Property Rates	31	174	367						
less Revenue Foregone									
Net Property Rates	31	174	367	–	–	–	–	–	–
Service charges - electricity revenue									
Total Service charges - electricity revenue									
less Revenue Foregone									
Net Service charges - electricity revenue	–	–	–	–	–	–	–	–	–
Service charges - water revenue									
Total Service charges - water revenue	191	208	227						
less Revenue Foregone									
Net Service charges - water revenue	191	208	227	–	–	–	–	–	–
Service charges - sanitation revenue									
Total Service charges - sanitation revenue									
less Revenue Foregone									
Net Service charges - sanitation revenue	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue									
Total refuse removal revenue	21	25	29						
Total landfill revenue									
less Revenue Foregone									
Net Service charges - refuse revenue	21	25	29	–	–	–	–	–	–
Other Revenue by source									
Other income	3,548	1,078	2,855	46,724	45,542	2,275	29,406	28,146	27,419
Total 'Other' Revenue	3,548	1,078	2,855	46,724	45,542	2,275	29,406	28,146	27,419
EXPENDITURE ITEMS:									
Employee related costs									
Basic Salaries and Wages	20,218	20,547	21,944	27,742	27,652	23,760	28,506	30,102	31,728
Pension and UIF Contributions	939	1,135	1,184	1,916	2,006	1,301	1,808	1,910	2,013
Medical Aid Contributions	159	216	292	604	604	336	745	787	829
Overtime	–	–	–	–	–	–	–	–	–
Performance Bonus	–	–	403	–	–	–	–	–	–
Motor Vehicle Allowance	2,070	2,043	1,577	1,947	1,947	1,397	2,295	2,424	2,556
Cellphone Allowance	158	158	144	193	193	146	187	197	208
Housing Allowances	80	74	68	374	374	–	425	449	474
Other benefits and allowances	4	4	4	8	8	4	6	6	6
Payments in lieu of leave	648	554	519	500	500	–	–	–	–
Long service awards	–	–	109	181	181	181	75	79	83
Post-retirement benefit obligations	5,473	5,695	–	–	–	–	–	–	–
sub-total	29,751	30,428	26,245	33,465	33,465	27,125	34,048	35,955	37,897
Less: Employees costs capitalised to PPE									
Total Employee related costs	29,751	30,428	26,245	33,465	33,465	27,125	34,048	35,955	37,897
Contributions recognised - capital									
List contributions by contract									
Total Contributions recognised - capital	–	–	–	–	–	–	–	–	–
Depreciation & asset impairment									
Depreciation of Property, Plant & Equipment	2,453	2,902	3,053	1,031	1,031	1,031	1,134	1,134	1,134
Lease amortisation	–	–	–	–	–	–	–	–	–
Capital asset impairment	(2)	1,783	1,447	–	–	–	–	–	–
Depreciation resulting from revaluation of PPE	–	–	–	–	–	–	–	–	–
Total Depreciation & asset impairment	2,451	4,684	4,500	1,031	1,031	1,031	1,134	1,134	1,134
Bulk purchases									
Electricity Bulk Purchases									
Water Bulk Purchases	13	13	6						
Total bulk purchases	13	13	6	–	–	–	–	–	–
Transfers and grants									
Cash transfers and grants	176,022	232,432	117,509	78,814	77,954	58,709	51,040	23,930	11,356
Non-cash transfers and grants	–	–	–	–	–	–	–	–	–
Total transfers and grants	176,022	232,432	117,509	78,814	77,954	58,709	51,040	23,930	11,356
Contracted services									
Information Technology	888	979	1,115	1,300	1,300	1,300	1,500	1,700	1,900
Security and Cleaning	682	724	711	827	827	827	860	906	955
Performance Management	–	–	–	20	20	10	20	21	22
Internal Audit	447	532	499	600	641	640	700	738	778
Consultant Fees	1,098	938	916	950	950	610	1,125	1,174	1,250
sub-total	3,115	3,173	3,242	3,697	3,738	3,387	4,205	4,540	4,905
Allocations to organs of state:									
Electricity									
Water									
Sanitation									
Other									
Total contracted services	3,115	3,173	3,242	3,697	3,738	3,387	4,205	4,540	4,905
Other Expenditure By Type									
Collection costs	119	25	11	–	–	–	–	–	–
Contributions to 'other' provisions	–	–	–	–	–	–	–	–	–
Consultant fees	–	–	–	–	–	–	–	–	–
Audit fees	–	–	–	–	–	–	–	–	–
General expenses	40,168	54,543	55,077	68,119	66,780	49,890	56,211	56,062	68,248
List Other Expenditure by Type									
Total 'Other' Expenditure	40,287	54,568	55,088	68,119	66,780	49,890	56,211	56,062	68,248

by Expenditure Item									
Employee related costs									
Other materials									
Contracted Services									
Other Expenditure	1,033	953	2,455	1,796	1,796	1,786	1,242	1,310	1,364
Total Repairs and Maintenance Expenditure	1,033	953	2,455	1,796	1,796	1,786	1,242	1,310	1,364

DC10 Cacadu - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description R thousand	Vote 1 - Executive and council	Vote 2 - Finance and Corporate Services	Vote 3 - Planning and Infrastructure development	Vote 4 - Health	Vote 5 - Community Services	Vote 6 - Housing	Vote 7 - Public Safety	Vote 8 - Sport and Recreation	Vote 9 - Waste Management	Vote 10 - Roads	Vote 11 - Water	Vote 12 - Electricity	Vote 13 - Other	Total
Revenue By Source														
Property rates														–
Property rates - penalties & collection charges														–
Service charges - electricity revenue														–
Service charges - water revenue														–
Service charges - sanitation revenue														–
Service charges - refuse revenue														–
Service charges - other														–
Rental of facilities and equipment	–	1,120	–	–	–	–	–	–	–	–	–	–	–	1,120
Interest earned - external investments	–	16,924	–	–	–	–	–	–	–	–	–	–	–	16,924
Interest earned - outstanding debtors	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Licences and permits	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Agency services	–	25	–	–	–	–	–	–	–	–	–	–	–	25
Other revenue	3,806	337	15,920	–	–	1,000	2,400	–	–	–	1,800	1,600	1,883	28,746
Transfers recognised - operational	4,844	73,164	833	–	6,132	–	1,000	–	–	8,313	12,199	–	–	106,484
Gains on disposal of PPE	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contu	**8,650**	**91,570**	**16,753**	**–**	**6,132**	**1,000**	**3,400**	**–**	**–**	**8,313**	**13,999**	**1,600**	**1,883**	**153,300**
Expenditure By Type														
Employee related costs	11,123	8,384	5,214	1,539	–	320	4,680	–	–	869	903	–	1,346	34,378
Remuneration of councillors	6,199	–	–	–	–	–	–	–	–	–	–	–	–	6,199
Debt impairment	–	463	–	–	–	–	–	–	–	–	–	–	–	463
Depreciation & asset impairment	515	427	97	26	–	3	34	–	–	6	13	–	14	1,134
Finance charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Bulk purchases	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other materials	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contracted services	470	3,285	30	–	–	–	400	–	–	–	–	–	20	4,205
Transfers and grants	1,190	10,074	833	–	6,132	–	–	–	–	7,313	12,199	–	–	37,740
Other expenditure	13,055	11,597	16,434	8,758	–	922	10,570	300	–	969	1,850	900	3,827	69,181
Loss on disposal of PPE	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure	**32,551**	**34,229**	**22,609**	**10,322**	**6,132**	**1,245**	**15,684**	**300**	**–**	**9,157**	**14,964**	**900**	**5,208**	**153,300**
Surplus/(Deficit)	**(23,901)**	**57,340**	**(5,855)**	**(10,322)**	**–**	**(245)**	**(12,284)**	**(300)**	**–**	**(844)**	**(965)**	**700**	**(3,324)**	**–**
Transfers recognised - capital														–
Contributions recognised - capital														–
Contributed assets														–
Surplus/(Deficit) after capital transfers & contributions	**(23,901)**	**57,340**	**(5,855)**	**(10,322)**	**–**	**(245)**	**(12,284)**	**(300)**	**–**	**(844)**	**(965)**	**700**	**(3,324)**	**–**

Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

1. Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas which enable the National Treasury to compile a complete set of government reports.

DC10 Cacadu - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Revenue - Standard									
Governance and administration	**105,535**	**101,113**	**96,901**	**115,603**	**114,792**	**90,320**	**100,220**	**105,255**	**109,587**
Executive and council	58	2,240	6,804	20,621	21,188	1,899	8,650	9,963	11,878
Budget and treasury office	91,217	94,532	91,750	85,866	84,956	82,095	84,595	87,940	90,164
Corporate services	14,260	4,341	(1,654)	9,117	8,648	6,327	6,975	7,352	7,545
Community and public safety	**72,423**	**44,676**	**29,715**	**26,623**	**22,610**	**6,604**	**10,532**	**8,279**	**8,900**
Community and social services	3,463	16	1,808	10,132	4,100	4,000	6,132	–	–
Sport and recreation	537	1,057	–	–	773	–	–	–	–
Public safety	5,253	4,700	4,086	13,176	13,446	1,000	3,400	7,750	8,900
Housing	698	1,210	1,151	1,950	1,169	219	1,000	529	–
Health	62,472	37,693	22,670	1,365	3,122	1,385	–	–	–
Economic and environmental services	**85,563**	**158,369**	**49,619**	**30,394**	**38,338**	**17,204**	**25,066**	**12,675**	**10,525**
Planning and development	17,028	15,640	7,453	23,235	22,260	9,754	16,753	12,675	10,525
Road transport	68,536	142,729	42,166	7,159	16,079	7,450	8,313	–	–
Environmental protection	–	–	–	–	–	–	–	–	–
Trading services	**8,722**	**9,815**	**20,273**	**18,208**	**12,324**	**8,001**	**15,599**	**2,030**	**1,500**
Electricity	41	54	205	1,000	229	–	1,600	–	–
Water	8,376	9,665	19,949	16,208	10,907	8,001	13,999	2,030	1,500
Waste water management	223	–	–	–	–	–	–	–	–
Waste management	82	96	119	1,000	1,188	–	–	–	–
Other	**1,452**	**1,353**	**–**	**950**	**1,556**	**–**	**1,883**	**–**	**–**
Total Revenue - Standard	**273,695**	**315,325**	**196,508**	**191,778**	**189,620**	**122,129**	**153,300**	**128,239**	**130,512**
Expenditure - Standard									
Governance and administration	**60,585**	**68,186**	**69,100**	**86,067**	**85,256**	**61,106**	**66,930**	**71,535**	**74,905**
Executive and council	36,762	40,271	40,777	50,047	50,615	32,448	32,701	36,045	37,482
Budget and treasury office	5,943	7,086	5,948	12,344	10,934	8,034	10,330	9,632	10,289
Corporate services	17,880	20,828	22,376	23,677	23,708	20,624	23,900	25,858	27,134
Community and public safety	**58,157**	**59,310**	**51,091**	**41,954**	**37,941**	**35,099**	**33,682**	**29,609**	**30,612**
Community and social services	4,791	541	1,908	10,132	4,100	4,100	6,132	–	–
Sport and recreation	537	2,170	993	500	1,273	1,260	300	500	500
Public safety	11,161	10,165	13,889	18,579	18,849	17,158	15,684	18,658	19,065
Housing	987	1,694	1,151	2,295	1,514	592	1,245	364	384
Health	40,681	44,739	33,150	10,448	12,205	11,990	10,322	10,087	10,664
Economic and environmental services	**120,346**	**172,919**	**62,881**	**38,415**	**46,359**	**32,009**	**31,945**	**19,309**	**18,539**
Planning and development	40,132	24,986	17,794	30,168	29,193	23,512	22,609	18,352	17,530
Road transport	80,214	147,933	45,087	8,246	17,166	8,498	9,337	958	1,009
Environmental protection	–	–	–	–	–	–	–	–	–
Trading services	**10,106**	**19,905**	**24,548**	**19,165**	**13,281**	**11,872**	**15,864**	**3,049**	**2,573**
Electricity	135	4,854	274	1,000	229	229	900	–	–
Water	9,740	15,043	24,266	17,165	11,864	10,455	14,964	3,049	2,573
Waste water management	223	–	–	–	–	–	–	–	–
Waste management	8	8	9	1,000	1,188	1,188	–	–	–
Other	**7,693**	**9,338**	**3,947**	**6,177**	**6,783**	**5,962**	**4,878**	**4,737**	**3,882**
Total Expenditure - Standard	**256,886**	**329,657**	**211,568**	**191,778**	**189,620**	**146,048**	**153,300**	**128,239**	**130,512**
Surplus/(Deficit) for the year	**16,809**	**(14,331)**	**(15,060)**	**–**	**–**	**(23,919)**	**–**	**–**	**–**

DC10 Cacadu - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Revenue - Standard									
Municipal governance and administration	105,535	101,113	96,901	115,603	114,792	90,320	100,220	105,255	109,587
Executive and council	58	2,240	6,804	20,621	21,188	1,899	8,650	9,963	11,878
Mayor and Council	(3,706)	(139)	2,631	2,931	3,568	110	3,764	4,243	5,392
Municipal Manager	3,764	2,379	4,174	17,690	17,620	1,789	4,886	5,720	6,486
Budget and treasury office	91,217	94,532	91,750	85,866	84,956	82,095	84,595	87,940	90,164
Corporate services	14,260	4,341	(1,654)	9,117	8,648	6,327	6,975	7,352	7,545
Human Resources	405	239	201	980	480	320	345	375	375
Information Technology	–	–	5	–	–	–	–	–	–
Property Services	10,565	284	(6,090)	1,073	1,073	1,050	1,120	1,180	1,250
Other Admin	3,290	3,818	4,231	7,063	7,094	4,957	5,510	5,797	5,920
Community and public safety	72,423	44,676	29,715	26,623	22,610	6,604	10,532	8,279	8,900
Community and social services	3,463	16	1,808	10,132	4,100	4,000	6,132	–	–
Libraries and Archives	3,265	–	1,808	10,132	4,000	4,000	6,132	–	–
Museums & Art Galleries etc	–	–	–	–	–	–	–	–	–
Community halls and Facilities	–	–	–	–	–	–	–	–	–
Cemeteries & Crematoriums	198	16	0	–	100	–	–	–	–
Child Care	–	–	–	–	–	–	–	–	–
Aged Care	–	–	–	–	–	–	–	–	–
Other Community	–	–	–	–	–	–	–	–	–
Other Social	–	–	–	–	–	–	–	–	–
Sport and recreation	537	1,057	–	–	773	–	–	–	–
Public safety	5,253	4,700	4,086	13,176	13,446	1,000	3,400	7,750	8,900
Police	–	–	–	–	–	–	–	–	–
Fire	2,327	2,541	374	12,176	12,176	–	1,000	2,500	3,000
Civil Defence	–	–	–	–	–	–	–	–	–
Street Lighting	–	–	–	–	–	–	–	–	–
Other	2,925	2,158	3,712	1,000	1,270	1,000	2,400	5,250	5,900
Housing	698	1,210	1,151	1,950	1,169	219	1,000	529	–
Health	62,472	37,693	22,670	1,365	3,122	1,385	–	–	–
Clinics	62,472	37,693	22,670	1,365	3,122	1,385	–	–	–
Ambulance	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Economic and environmental services	85,563	158,369	49,619	30,394	38,338	17,204	25,066	12,675	10,525
Planning and development	17,028	15,640	7,453	23,235	22,260	9,754	16,753	12,675	10,525
Economic Development/Planning	2,325	8,633	2,508	11,835	10,874	5,514	4,253	4,825	3,875
Town Planning/Building enforcement	14,703	7,007	4,946	11,400	11,385	4,240	12,500	7,850	6,650
Licensing & Regulation	–	–	–	–	–	–	–	–	–
Road transport	68,536	142,729	42,166	7,159	16,079	7,450	8,313	–	–
Roads	68,536	142,729	42,166	7,159	16,079	7,450	8,313	–	–
Public Buses	–	–	–	–	–	–	–	–	–
Parking Garages	–	–	–	–	–	–	–	–	–
Vehicle Licensing and Testing	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Environmental protection	–	–	–	–	–	–	–	–	–
Pollution Control									
Biodiversity & Landscape									
Other									
Trading services	8,722	9,815	20,273	18,208	12,324	8,001	15,599	2,030	1,500
Electricity	41	54	205	1,000	229	–	1,600	–	–
Electricity Distribution	–	–	–	–	–	–	–	–	–
Electricity Generation	41	54	205	1,000	229	–	1,600	–	–
Water	8,376	9,665	19,949	16,208	10,907	8,001	13,999	2,030	1,500
Water Distribution	8,376	9,665	19,949	16,208	10,907	8,001	13,999	2,030	1,500
Water Storage	–	–	–	–	–	–	–	–	–
Waste water management	223	–	–	–	–	–	–	–	–
Sewerage	223	–	–	–	–	–	–	–	–
Storm Water Management	–	–	–	–	–	–	–	–	–
Public Toilets	–	–	–	–	–	–	–	–	–
Waste management	82	96	119	1,000	1,188	–	–	–	–
Solid Waste	82	96	119	1,000	1,188	–	–	–	–
Other	1,452	1,353	–	950	1,556	–	1,883	–	–
Air Transport	–	–	–	–	–	–	–	–	–
Abattoirs	–	–	–	–	–	–	–	–	–
Tourism	1,452	1,353	–	950	1,556	–	1,883	–	–
Forestry	–	–	–	–	–	–	–	–	–
Markets	–	–	–	–	–	–	–	–	–
Total Revenue - Standard	273,695	315,325	196,508	191,778	189,620	122,129	153,300	128,239	130,512

DC10 Cacadu - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Expenditure - Standard									
Municipal governance and administration	60,585	68,186	69,100	86,067	85,256	61,106	66,930	71,535	74,905
Executive and council	36,762	40,271	40,777	50,047	50,615	32,448	32,701	36,045	37,482
Mayor and Council	20,925	22,499	19,583	13,572	14,059	10,252	10,983	11,481	12,034
Municipal Manager	15,837	17,772	21,193	36,476	36,556	22,196	21,718	24,564	25,449
Budget and treasury office	5,943	7,086	5,948	12,344	10,934	8,034	10,330	9,632	10,289
Corporate services	17,880	20,828	22,376	23,677	23,708	20,624	23,900	25,858	27,134
Human Resources	2,554	3,048	3,413	4,896	4,896	3,373	3,464	4,068	4,225
Information Technology	1,749	1,956	2,167	3,005	3,005	2,456	2,898	3,210	3,473
Property Services	60	69	384	1,140	1,140	1,063	1,295	1,360	1,428
Other Admin	13,518	15,755	16,412	14,636	14,667	13,733	16,242	17,221	18,007
Community and public safety	58,157	59,310	51,091	41,954	37,941	35,099	33,682	29,609	30,612
Community and social services	4,791	541	1,908	10,132	4,100	4,100	6,132	–	–
Libraries and Archives	4,593	460	1,808	10,132	4,000	4,000	6,132	–	–
Museums & Art Galleries etc	–	–	–	–	–	–	–	–	–
Community halls and Facilities	–	–	–	–	–	–	–	–	–
Cemeteries & Crematoriums	198	81	100	–	100	100	–	–	–
Child Care	–	–	–	–	–	–	–	–	–
Aged Care	–	–	–	–	–	–	–	–	–
Other Community	–	–	–	–	–	–	–	–	–
Other Social	–	–	–	–	–	–	–	–	–
Sport and recreation	537	2,170	993	500	1,273	1,260	300	500	500
Public safety	11,161	10,165	13,889	18,579	18,849	17,158	15,684	18,658	19,065
Police	–	–	–	–	–	–	–	–	–
Fire	5,602	4,692	6,277	13,213	13,213	12,975	9,287	9,146	8,606
Civil Defence	–	–	–	–	–	–	–	–	–
Street Lighting	–	–	–	–	–	–	–	–	–
Other	5,559	5,473	7,612	5,366	5,636	4,183	6,397	9,513	10,458
Housing	987	1,694	1,151	2,295	1,514	592	1,245	364	384
Health	40,681	44,739	33,150	10,448	12,205	11,990	10,322	10,087	10,664
Clinics	40,681	44,739	33,150	10,448	12,205	11,990	10,322	10,087	10,664
Ambulance	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Economic and environmental services	120,346	172,919	62,881	38,415	46,359	32,009	31,945	19,309	18,539
Planning and development	40,132	24,986	17,794	30,168	29,193	23,512	22,609	18,352	17,530
Economic Development/Planning	5,218	11,867	5,646	13,038	12,077	9,977	5,494	6,134	5,254
Town Planning/Building enforcement	34,914	13,119	12,148	17,131	17,116	13,534	17,115	12,218	12,276
Licensing & Regulation	–	–	–	–	–	–	–	–	–
Road transport	80,214	147,933	45,087	8,246	17,166	8,498	9,337	958	1,009
Roads	80,214	147,933	45,087	8,246	17,166	8,498	9,337	958	1,009
Public Buses	–	–	–	–	–	–	–	–	–
Parking Garages	–	–	–	–	–	–	–	–	–
Vehicle Licensing and Testing	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Environmental protection	–	–	–	–	–	–	–	–	–
Pollution Control									
Biodiversity & Landscape									
Other									
Trading services	10,106	19,905	24,548	19,165	13,281	11,872	15,864	3,049	2,573
Electricity	135	4,854	274	1,000	229	229	900	–	–
Electricity Distribution	–	–	–	–	–	–	–	–	–
Electricity Generation	135	4,854	274	1,000	229	229	900	–	–
Water	9,740	15,043	24,266	17,165	11,864	10,455	14,964	3,049	2,573
Water Distribution	9,740	15,043	24,266	17,165	11,864	10,455	14,964	3,049	2,573
Water Storage	–	–	–	–	–	–	–	–	–
Waste water management	223	–	–	–	–	–	–	–	–
Sewerage	223	–	–	–	–	–	–	–	–
Storm Water Management	–	–	–	–	–	–	–	–	–
Public Toilets	–	–	–	–	–	–	–	–	–
Waste management	8	8	9	1,000	1,188	1,188	–	–	–
Solid Waste	8	8	9	1,000	1,188	1,188	–	–	–
Other	7,693	9,338	3,947	6,177	6,783	5,962	4,878	4,737	3,882
Air Transport	–	–	–	–	–	–	–	–	–
Abattoirs	–	–	–	–	–	–	–	–	–
Tourism	7,693	9,338	3,947	6,177	6,783	5,962	4,878	4,737	3,882
Forestry	–	–	–	–	–	–	–	–	–
Markets	–	–	–	–	–	–	–	–	–
Total Expenditure - Standard	256,886	329,657	211,568	191,778	189,620	146,048	153,300	128,239	130,512
Surplus/(Deficit) for the year	16,809	(14,331)	(15,060)	–	–	(23,919)	–	–	–

Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

1. Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organisational structure of Cacadu District Municipality.

DC10 Cacadu - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Revenue by Vote									
Vote 1 - Executive and council	10,685	4,339	5,982	20,622	21,189	1,899	8,650	9,962	11,878
Vote 2 - Finance and Corporate Services	107,190	97,585	97,302	94,982	93,603	88,422	91,570	95,293	97,709
Vote 3 - Planning and Infrastructure development	22,028	13,453	7,453	23,235	22,260	9,754	16,753	12,675	10,525
Vote 4 - Health	31,389	39,003	22,670	1,365	3,122	1,385	–	–	–
Vote 5 - Community Services	3,401	81	1,808	10,132	4,100	4,000	6,132	–	–
Vote 6 - Housing	698	1,210	1,151	1,950	1,169	219	1,000	529	–
Vote 7 - Public Safety	5,253	4,700	3,003	13,176	13,446	1,000	3,400	7,750	8,900
Vote 8 - Sport and Recreation	101	1,057	–	–	773	–	–	–	–
Vote 9 - Waste Management	305	96	119	1,000	1,188	–	–	–	–
Vote 10 - Roads	82,536	142,729	41,166	7,159	16,079	7,450	8,313	–	–
Vote 11 - Water	8,616	9,665	15,649	16,208	10,907	8,001	13,999	2,030	1,500
Vote 12 - Electricity	41	54	205	1,000	229	–	1,600	–	–
Vote 13 - Other	1,452	1,353	–	950	1,556	–	1,883	–	–
Vote 14 -	–	–	–	–	–	–	–	–	–
Vote 15 -	–	–	–	–	–	–	–	–	–
Total Revenue by Vote	**273,695**	**315,325**	**196,508**	**191,778**	**189,620**	**122,129**	**153,300**	**128,239**	**130,512**
Expenditure by Vote *to be appropriated*									
Vote 1 - Executive and council	45,487	37,854	45,154	50,048	50,615	32,448	32,701	36,045	37,482
Vote 2 - Finance and Corporate Services	20,587	27,189	28,297	36,020	34,641	28,658	34,229	35,490	37,423
Vote 3 - Planning and Infrastructure development	14,316	23,558	17,788	30,168	29,193	23,512	22,609	18,352	17,530
Vote 4 - Health	40,225	44,832	33,150	10,448	12,205	11,990	10,322	10,087	10,664
Vote 5 - Community Services	3,457	81	1,908	10,132	4,100	4,100	6,132	–	–
Vote 6 - Housing	987	1,694	1,151	2,295	1,514	592	1,245	364	384
Vote 7 - Public Safety	11,161	10,165	13,889	18,579	18,849	17,158	15,684	18,658	19,065
Vote 8 - Sport and Recreation	537	2,170	993	500	1,273	1,260	300	500	500
Vote 9 - Waste Management	230	8	9	1,000	1,188	1,188	–	–	–
Vote 10 - Roads	100,214	147,933	45,087	8,246	17,166	8,498	9,337	958	1,009
Vote 11 - Water	11,846	19,982	19,922	17,165	11,864	10,455	14,964	3,049	2,573
Vote 12 - Electricity	135	4,854	274	1,000	229	229	900	–	–
Vote 13 - Other	7,705	9,337	3,947	6,177	6,783	5,962	4,878	4,737	3,882
Vote 14 -	–	–	–	–	–	–	–	–	–
Vote 15 -	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	**256,886**	**329,657**	**211,568**	**191,778**	**189,620**	**146,048**	**153,300**	**128,239**	**130,512**
Surplus/(Deficit) for the year	**16,809**	**(14,331)**	**(15,060)**	**–**	**–**	**(23,919)**	**–**	**–**	**–**

DC10 Cacadu - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Revenue by Vote									
Vote 1 - Executive and council	**10,685**	**4,339**	**5,982**	**20,622**	**21,189**	**1,899**	**8,650**	**9,962**	**11,878**
1.1 - Council's expenses	4,160	1,946	1,808	2,932	3,568	110	3,764	4,243	5,392
1.2 - Office of the speaker	–	–	–	–	–	–	–	–	–
1.3 - Office of the municipal manager	128	176	–	–	–	–	–	–	–
1.4 - Capacity building	1,313	932	3,094	790	2,115	1,484	1,140	200	200
1.5 - Performance management	365	432	1,077	480	355	305	50	–	–
1.6 - Mayoral committee	2,642	15	–	–	–	–	–	–	–
1.7 - Management - Finance and Corporate Services	–	87	–	2,200	200	–	–	–	–
1.8 - Management - Economic Development	–	–	–	14,220	14,220	–	3,696	5,520	6,286
1.9 - Management - Planning and Infr Development	1,430	703	1	–	–	–	–	–	–
1.10 - Other	648	49	1		730	–			
Vote 2 - Finance and Corporate Services	**107,190**	**97,585**	**97,302**	**94,982**	**93,603**	**88,422**	**91,570**	**95,293**	**97,709**
2.1 - Financial Accounting Division	1,177	1,240	549	1,521	570	79	–	154	–
2.2 - Revenue Collection	101,143	91,288	91,196	84,345	84,345	82,016	84,595	87,786	90,164
2.3 - Payroll Administration	27	30	33	30	30	20	25	25	25
2.4 - Information Technology	–	–	5	–	–	–	–	–	–
2.5 - Pensioners Expenditure - Roadworks	3,016	3,233	3,214	3,556	3,556	3,556	3,545	3,700	3,880
2.6 - Security and Cleaning									
2.7 - Finance Management and Support	438	532	905	1,140	1,140	1,140	1,250	1,346	1,250
2.8 - Public Relations	24	5	1	1,980	1,980	–	–	–	–
2.9 - People Management	378	209	168	950	450	300	320	350	350
2.10 - Other	986	1,049	1,231	1,460	1,532	1,311	1,835	1,932	2,040
Vote 3 - Planning and Infrastructure development	**22,028**	**13,453**	**7,453**	**23,235**	**22,260**	**9,754**	**16,753**	**12,675**	**10,525**
3.1 - GIS Specialist	0	543	–	–	–	–	–	–	–
3.2 - HOD - Planning Unit	222	–	–	–	–	–	–	–	–
3.3 - Project Management	–	1,021	3,406	11,400	10,892	4,240	10,000	6,000	4,500
3.4 - Local Economic Development	7,325	7,633	2,508	11,835	10,874	5,514	4,253	4,825	3,875
3.5 - Planning Unit	14,481	4,256	1,540	0	493	–	2,500	1,850	2,150
3.6 - Trade and Investment									
3.7 - Planning and Infra - Admin Support									
Vote 4 - Health	**31,389**	**39,003**	**22,670**	**1,365**	**3,122**	**1,385**	–	–	–
4.1 - Primary Health Care	31,355	38,751	22,190	–	–	–	–	–	–
4.2 - Environmental Health	–	252	168	320	790	–	–	–	–
4.3 - Environmental Health Management	–	–	–	–	–	–	–	–	–
4.4 - Clinics	34	–	312	1,045	2,332	1,385	–	–	–
Vote 5 - Community Services	**3,401**	**81**	**1,808**	**10,132**	**4,100**	**4,000**	**6,132**	–	–
5.1 - Cemetries - Other	137	81	–	–	100	–	–	–	–
5.2 - Libraries	3,265	–	1,808	10,132	4,000	4,000	6,132	–	–
Vote 6 - Housing	**698**	**1,210**	**1,151**	**1,950**	**1,169**	**219**	**1,000**	**529**	–
6.1 - Housing Coordinator	685	1,203	1,143	1,950	1,169	219	1,000	529	–
6.2 - Housing Rietbron	14	7	8	–	–	–	–	–	–
Vote 7 - Public Safety	**5,253**	**4,700**	**3,003**	**13,176**	**13,446**	**1,000**	**3,400**	**7,750**	**8,900**
7.1 - Disaster Management	2,925	2,158	2,629	1,000	1,270	1,000	2,400	5,250	5,900
7.2 - Fire Services	2,327	2,541	374	12,176	12,176	–	1,000	2,500	3,000
Vote 8 - Sport and Recreation	**101**	**1,057**	–	–	**773**	–	–	–	–
8.1 - Sport grounds	101	1,057	–	–	773	–	–	–	–
8.2 - 2010 World Cup									
Vote 9 - Waste Management	**305**	**96**	**119**	**1,000**	**1,188**	–	–	–	–
9.1 - Sanitation and Refuse - Rietbron	82	96	119	–	–	–	–	–	–
9.2 - Solid Waste	–	–	–	1,000	1,188	–	–	–	–
9.3 - Waste Water	223	–	–	–	–	–	–	–	–
Vote 10 - Roads	**82,536**	**142,729**	**41,166**	**7,159**	**16,079**	**7,450**	**8,313**	–	–
10.1 - Roads and Transport	82,536	142,729	41,166	7,159	16,079	7,450	8,313	–	–
10.2 - Roads - Rietbron roads streets and public places									
10.3 - Roads - Rietbron									
Vote 11 - Water	**8,616**	**9,665**	**15,649**	**16,208**	**10,907**	**8,001**	**13,999**	**2,030**	**1,500**
11.1 - Water Services Authority	8,468	9,518	15,477	16,208	10,907	8,001	13,999	2,030	1,500
11.2 - Water - Rietbron	149	146	172	–	–	–	–	–	–
Vote 12 - Electricity	**41**	**54**	**205**	**1,000**	**229**	–	**1,600**	–	–
12.1 - Electricity - Other	41	54	205	1,000	229	–	1,600	–	–
12.2 - Electricity - Rietbron									
12.3 - Streetlights - Rietbron									
Vote 13 - Other	**1,452**	**1,353**	–	**950**	**1,556**	–	**1,883**	–	–
13.1 - Tourism, Promotion and Development	1,452	1,353	–	950	1,556	–	1,883	–	–
Total Revenue by Vote	**273,695**	**315,325**	**196,508**	**191,778**	**189,620**	**122,129**	**153,300**	**128,239**	**130,512**

DC10 Cacadu - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Expenditure by Vote									
Vote 1 - Executive and council	**45,487**	**37,854**	**45,154**	**50,048**	**50,615**	**32,448**	**32,701**	**36,045**	**37,482**
1.1 - Council's expenses	24,559	13,157	18,465	6,337	6,825	3,776	4,240	3,940	4,145
1.2 - Office of the speaker	1,012	1,267	1,521	1,871	1,871	1,622	1,732	2,260	2,330
1.3 - Office of the municipal manager	1,890	2,133	2,157	2,511	2,534	2,437	2,048	2,157	2,268
1.4 - Capacity building	2,085	2,260	3,855	1,605	2,937	2,664	1,947	1,051	1,096
1.5 - Performance management	925	1,092	1,887	1,534	1,409	1,271	1,404	954	1,006
1.6 - Mayoral committee	3,233	4,013	3,967	5,363	5,363	4,852	5,012	5,282	5,558
1.7 - Management - Finance and Corporate Services	1,606	1,282	1,297	3,660	1,660	1,544	1,613	1,796	1,881
1.8 - Management - Economic Development	1,315	2,664	5,021	16,658	16,658	6,050	5,676	8,589	8,805
1.9 - Management - Planning and Infr Development	3,998	5,116	1,765	1,913	1,906	1,364	2,100	2,215	2,332
1.10 - Other	4,863	4,870	5,219	8,595	9,451	6,866	6,930	7,802	8,060
Vote 2 - Finance and Corporate Services	**20,587**	**27,189**	**28,297**	**36,020**	**34,641**	**28,658**	**34,229**	**35,490**	**37,423**
2.1 - Financial Accounting Division	2,512	3,283	3,446	9,313	7,862	5,304	6,993	6,525	7,009
2.2 - Revenue Collection	4,026	1,410	720	1,012	1,012	770	1,211	869	924
2.3 - Payroll Administration	590	673	732	848	848	755	784	826	869
2.4 - Information Technology	1,749	1,956	2,167	3,005	3,005	2,456	2,898	3,210	3,473
2.5 - Pensioners Expenditure - Roadworks	3,016	3,240	3,214	3,556	3,556	3,552	3,545	3,718	3,904
2.6 - Security and Cleaning	972	1,083	1,046	1,243	1,243	1,220	1,302	1,373	1,447
2.7 - Finance Management and Support	117	536	915	1,162	1,162	818	2,044	2,158	2,275
2.8 - Public Relations	1,533	1,807	2,517	2,485	2,485	2,304	2,301	2,529	2,557
2.9 - People Management	1,512	1,882	2,045	3,332	3,332	1,959	2,048	2,575	2,654
2.10 - Other	4,560	11,318	11,494	10,063	10,135	9,520	11,104	11,708	12,311
Vote 3 - Planning and Infrastructure development	**14,316**	**23,558**	**17,788**	**30,168**	**29,193**	**23,512**	**22,609**	**18,352**	**17,530**
3.1 - GIS Specialist	72	851	626	446	446	394	436	459	484
3.2 - HOD - Planning Unit	858	693	526	708	708	50	736	777	818
3.3 - Project Management	1,154	1,869	4,801	12,784	12,627	10,991	11,472	7,054	6,638
3.4 - Local Economic Development	5,209	11,867	5,646	12,551	11,591	9,977	4,947	5,556	4,645
3.5 - Planning Unit	6,441	7,702	5,523	2,458	2,601	1,419	3,729	3,146	3,514
3.6 - Trade and Investment	9	–	–	487	487	–	547	578	609
3.7 - Planning and Infra - Admin Support	572	577	666	734	734	680	743	783	823
Vote 4 - Health	**40,225**	**44,832**	**33,150**	**10,448**	**12,205**	**11,990**	**10,322**	**10,087**	**10,664**
4.1 - Primary Health Care	31,833	35,924	22,190	–	–	–	–	–	–
4.2 - Environmental Health	7,421	7,695	8,388	8,853	9,322	9,131	9,745	9,478	10,022
4.3 - Environmental Health Management	794	735	512	550	550	526	577	609	642
4.4 - Clinics	177	478	2,060	1,045	2,332	2,332	–	–	–
Vote 5 - Community Services	**3,457**	**81**	**1,908**	**10,132**	**4,100**	**4,100**	**6,132**	–	–
5.1 - Cemetries - Other	198	81	100	–	100	100	–	–	–
5.2 - Libraries	3,259	–	1,808	10,132	4,000	4,000	6,132	–	–
Vote 6 - Housing	**987**	**1,694**	**1,151**	**2,295**	**1,514**	**592**	**1,245**	**364**	**384**
6.1 - Housing Coordinator	982	1,689	1,145	2,295	1,514	592	1,245	364	384
6.2 - Housing Rietbron	5	5	6	–	–	–	–	–	–
Vote 7 - Public Safety	**11,161**	**10,165**	**13,889**	**18,579**	**18,849**	**17,158**	**15,684**	**18,658**	**19,065**
7.1 - Disaster Management	5,559	5,473	7,612	5,366	5,636	4,183	6,397	9,513	10,458
7.2 - Fire Services	5,602	4,692	6,277	13,213	13,213	12,975	9,287	9,146	8,606
Vote 8 - Sport and Recreation	**537**	**2,170**	**993**	**500**	**1,273**	**1,260**	**300**	**500**	**500**
8.1 - Sport grounds	101	2,143	993	500	1,273	1,260	300	500	500
8.2 - 2010 World Cup	436	26	–	–	–	–	–	–	–
Vote 9 - Waste Management	**230**	**8**	**9**	**1,000**	**1,188**	**1,188**	–	–	–
9.1 - Sanitation and Refuse - Rietbron	8	8	9	–	–	–	–	–	–
9.2 - Solid Waste	–	–	–	1,000	1,188	1,188	–	–	–
9.3 - Waste Water	223	–	–	–	–	–	–	–	–
Vote 10 - Roads	**100,214**	**147,933**	**45,087**	**8,246**	**17,166**	**8,498**	**9,337**	**958**	**1,009**
10.1 - Roads and Transport	99,672	147,402	44,211	8,246	17,166	8,498	9,337	958	1,009
10.2 - Roads - Rietbron roads streets and public place	500	507	877	–	–	–	–	–	–
10.3 - Roads - Rietbron	42	24	–	–	–	–	–	–	–
Vote 11 - Water	**11,846**	**19,982**	**19,922**	**17,165**	**11,864**	**10,455**	**14,964**	**3,049**	**2,573**
11.1 - Water Services Authority	11,760	19,932	19,823	17,165	11,864	10,455	14,964	3,049	2,573
11.2 - Water - Rietbron	86	50	99	–	–	–	–	–	–
Vote 12 - Electricity	**135**	**4,854**	**274**	**1,000**	**229**	**229**	**900**	–	–
12.1 - Electricity - Other	41	4,769	205	1,000	229	229	900	–	–
12.2 - Electricity - Rietbron	47	43	43	–	–	–	–	–	–
12.3 - Streetlights - Rietbron	47	42	26	–	–	–	–	–	–
Vote 13 - Other	**7,705**	**9,337**	**3,947**	**6,177**	**6,783**	**5,962**	**4,878**	**4,737**	**3,882**
13.1 - Tourism, Promotion and Development	7,705	9,337	3,947	6,177	6,783	5,962	4,878	4,737	3,882
Total Expenditure by Vote	**256,886**	**329,657**	**211,568**	**191,778**	**189,620**	**146,048**	**153,300**	**128,239**	**130,512**
Surplus/(Deficit) for the year	**16,809**	**(14,331)**	**(15,060)**	–	–	**(23,919)**	–	–	–

Table A4 - Budgeted Financial Performance (revenue and expenditure)

1. Total revenue is R153.3 million in 2012/13 and drops to R128.2 million in 2013/14 and then it escalates to R130.57 million by 2014/15.

2. Transfers recognised – operating; includes the local government equitable share and other operating grants from national and provincial government.

DC10 Cacadu - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Revenue By Source									
Property rates	31	174	367	–	–	–	–	–	–
Property rates - penalties & collection charges									
Service charges - electricity revenue	–	–	–	–	–	–	–	–	–
Service charges - water revenue	191	208	227	–	–	–	–	–	–
Service charges - sanitation revenue	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue	21	25	29	–	–	–	–	–	–
Service charges - other	14	7	7	–	–	–	–	–	–
Rental of facilities and equipment	870	991	1,115	1,073	1,073	1,050	1,120	1,180	1,250
Interest earned - external investments	42,961	30,818	22,987	18,930	18,930	16,601	16,924	17,403	16,880
Interest earned - outstanding debtors	–	–	–	–	–	–	–	–	–
Dividends received	–	–	–	–	–	–	–	–	–
Fines	–	–	–	–	–	–	–	–	–
Licences and permits	–	–	–	–	–	–	–	–	–
Agency services	27	30	33	30	30	20	25	25	25
Transfers recognised - operational	227,538	284,093	176,353	125,021	124,046	102,184	105,824	81,486	84,938
Other revenue	3,548	1,078	2,855	46,724	45,542	2,275	29,406	28,146	27,419
Gains on disposal of PPE	(1,507)	(2,099)	(7,466)	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	**273,695**	**315,325**	**196,508**	**191,778**	**189,620**	**122,129**	**153,300**	**128,239**	**130,512**
Expenditure By Type									
Employee related costs	29,751	30,428	26,245	33,465	33,465	27,125	34,048	35,955	37,897
Remuneration of councillors	4,543	4,830	4,900	6,402	6,402	5,857	6,199	6,546	6,900
Debt impairment	552	(582)	69	250	250	50	463	72	72
Depreciation & asset impairment	2,451	4,684	4,500	1,031	1,031	1,031	1,134	1,134	1,134
Finance charges	152	110	8	–	–	–	–	–	–
Bulk purchases	13	13	6	–	–	–	–	–	–
Other materials									
Contracted services	3,115	3,173	3,242	3,697	3,738	3,387	4,205	4,540	4,905
Transfers and grants	176,022	232,432	117,509	78,814	77,954	58,709	51,040	23,930	11,356
Other expenditure	40,287	54,568	55,088	68,119	66,780	49,890	56,211	56,062	68,248
Loss on disposal of PPE									
Total Expenditure	**256,886**	**329,657**	**211,568**	**191,778**	**189,620**	**146,048**	**153,300**	**128,239**	**130,512**
Surplus/(Deficit)	**16,809**	**(14,331)**	**(15,060)**	–	–	**(23,919)**	–	–	–
Transfers recognised - capital									
Contributions recognised - capital	–	–	–	–	–	–	–	–	–
Contributed assets									
Surplus/(Deficit) after capital transfers & contributions	**16,809**	**(14,331)**	**(15,060)**	–	–	**(23,919)**	–	–	–
Taxation									
Surplus/(Deficit) after taxation	**16,809**	**(14,331)**	**(15,060)**	–	–	**(23,919)**	–	–	–
Attributable to minorities									
Surplus/(Deficit) attributable to municipality	**16,809**	**(14,331)**	**(15,060)**	–	–	**(23,919)**	–	–	–
Share of surplus/ (deficit) of associate									
Surplus/(Deficit) for the year	**16,809**	**(14,331)**	**(15,060)**	–	–	**(23,919)**	–	–	–

Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

1. Table A5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.

2. The MFMA provides that a municipality may approve multi-year or single-year capital budget appropriations. R10 million of the total R16.11 million has been allocated to the relocation of the Cacadu District Municipality office. Another R15 million is budgeted on the two outer years.

DC10 Cacadu - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Capital expenditure - Vote									
Multi-year expenditure *to be appropriated*									
Vote 1 - Executive and council	–	–	–	–	–	–	10,000	10,000	5,000
Vote 2 - Finance and Corporate Services	–	–	–	2,000	2,000	–	2,000	2,000	1,500
Vote 3 - Planning and Infrastructure development	–	–	–	–	–	–	–	–	–
Vote 4 - Health	–	–	–	–	–	–	–	–	–
Vote 5 - Community Services	–	–	–	–	–	–	–	–	–
Vote 6 - Housing	–	–	–	–	–	–	–	–	–
Vote 7 - Public Safety	–	–	–	–	–	–	–	–	–
Vote 8 - Sport and Recreation	–	–	–	–	–	–	–	–	–
Vote 9 - Waste Management	–	–	–	–	–	–	–	–	–
Vote 10 - Roads	–	–	–	–	–	–	–	–	–
Vote 11 - Water	–	–	–	–	–	–	–	–	–
Vote 12 - Electricity	–	–	–	–	–	–	–	–	–
Vote 13 - Other	–	–	–	–	–	–	–	–	–
Vote 14 -	–	–	–	–	–	–	–	–	–
Vote 15 -	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	–	–	–	2,000	2,000	–	12,000	12,000	6,500
Single-year expenditure *to be appropriated*									
Vote 1 - Executive and council	925	237	1,718	1,168	1,886	1,168	1,996	–	–
Vote 2 - Finance and Corporate Services	805	1,388	1,896	2,154	2,166	2,154	1,007	–	–
Vote 3 - Planning and Infrastructure development	149	611	1,609	–	375	–	50	–	–
Vote 4 - Health	–	534	920	–	–	–	–	–	–
Vote 5 - Community Services	–	–	–	–	–	–	–	–	–
Vote 6 - Housing	1	9	–	–	–	–	–	–	–
Vote 7 - Public Safety	1,862	618	960	1,200	1,200	1,200	1,057	–	–
Vote 8 - Sport and Recreation	–	–	–	–	–	–	–	–	–
Vote 9 - Waste Management	–	–	–	–	–	–	–	–	–
Vote 10 - Roads	–	–	–	–	–	–	–	–	–
Vote 11 - Water	–	–	–	–	–	–	–	–	–
Vote 12 - Electricity	–	–	–	–	–	–	–	–	–
Vote 13 - Other	–	–	–	30	30	30	–	–	–
Vote 14 -	–	–	–	–	–	–	–	–	–
Vote 15 -	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total	3,742	3,397	7,103	4,552	5,656	4,552	4,110	–	–
Total Capital Expenditure - Vote	3,742	3,397	7,103	6,552	7,656	4,552	16,110	12,000	6,500
Capital Expenditure - Standard									
Governance and administration	1,730	1,625	3,614	5,322	6,051	3,322	15,003	12,000	6,500
Executive and council	925	237	1,718	1,168	1,886	1,168	11,996	10,000	5,000
Budget and treasury office	805	1,388	1,390	4,126	4,137	2,126	2,776	2,000	1,500
Corporate services			506	28	28	28	231		
Community and public safety	1,863	1,161	1,880	1,200	1,200	1,200	1,057	–	–
Community and social services									
Sport and recreation									
Public safety	1,862	618	960	1,200	1,200	1,200	1,057	–	–
Housing	1	9	–	–	–	–	–	–	–
Health	–	534	920	–	–	–	–	–	–
Economic and environmental services	149	611	1,609	–	375	–	50	–	–
Planning and development	149	611	1,609		375		50		
Road transport									
Environmental protection									
Trading services	–	–	–	–	–	–	–	–	–
Electricity									
Water									
Waste water management									
Waste management									
Other				30	30	30			
Total Capital Expenditure - Standard	3,742	3,397	7,103	6,552	7,656	4,552	16,110	12,000	6,500
Funded by:									
National Government									
Provincial Government									
District Municipality									
Other transfers and grants									
Transfers recognised - capital	–	–	–	–	–	–	–	–	–
Public contributions & donations									
Borrowing									
Internally generated funds	3,742	3,397	7,103	6,552	7,656	4,552	16,110	12,000	6,500
Total Capital Funding	3,742	3,397	7,103	6,552	7,656	4,552	16,110	12,000	6,500

DC10 Cacadu - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Capital expenditure - Municipal Vote									
Multi-year expenditure appropriation									
Vote 1 - Executive and council	-	-	-	-	-	-	10,000	10,000	5,000
1.1 - Council's expenses							-	-	-
1.2 - Office of the speaker							-	-	-
1.3 - Office of the municipal manager							10,000	10,000	5,000
1.4 - Capacity building							-	-	-
1.5 - Performance management							-	-	-
1.6 - Mayoral committee							-	-	-
1.7 - Management - Finance and Corporate Services							-	-	-
1.8 - Management - Economic Development							-	-	-
1.9 - Management - Planning and Infr Development							-	-	-
1.10 - Other							-	-	-
Vote 2 - Finance and Corporate Services	-	-	-	2,000	2,000	-	2,000	2,000	1,500
2.1 - Financial Accounting Division							-	-	-
2.2 - Revenue Collection							-	-	-
2.3 - Payroll Administration							-	-	-
2.4 - Information Technology							-	-	-
2.5 - Pensioners Expenditure - Roadworks							-	-	-
2.6 - Security and Cleaning							-	-	-
2.7 - Finance Management and Support							-	-	-
2.8 - Public Relations							-	-	-
2.9 - People Management							-	-	-
2.10 - Other				2,000	2,000	-	2,000	2,000	1,500
Vote 3 - Planning and Infrastructure developme	-	-	-	-	-	-	-	-	-
3.1 - GIS Specialist							-	-	-
3.2 - HOD - Planning Unit							-	-	-
3.3 - Project Management							-	-	-
3.4 - Local Economic Development							-	-	-
3.5 - Planning Unit							-	-	-
3.6 - Trade and Investment							-	-	-
3.7 - Planning and Infra - Admin Support							-	-	-
Vote 4 - Health	-	-	-	-	-	-	-	-	-
4.1 - Primary Health Care							-	-	-
4.2 - Environmental Health							-	-	-
4.3 - Environmental Health Management							-	-	-
4.4 - Clinics							-	-	-
Vote 5 - Community Services	-	-	-	-	-	-	-	-	-
5.1 - Cemetries - Other							-	-	-
5.2 - Libraries							-	-	-
Vote 6 - Housing	-	-	-	-	-	-	-	-	-
6.1 - Housing Coordinator							-	-	-
6.2 - Housing Rietbron							-	-	-
Vote 7 - Public Safety	-	-	-	-	-	-	-	-	-
7.1 - Disaster Management							-	-	-
7.2 - Fire Services							-	-	-
Vote 8 - Sport and Recreation	-	-	-	-	-	-	-	-	-
8.1 - Sport grounds							-	-	-
8.2 - 2010 World Cup							-	-	-
Vote 9 - Waste Management	-	-	-	-	-	-	-	-	-
9.1 - Sanitation and Refuse - Rietbron							-	-	-
9.2 - Solid Waste							-	-	-
9.3 - Waste Water							-	-	-
Vote 10 - Roads	-	-	-	-	-	-	-	-	-
10.1 - Roads and Transport							-	-	-
10.2 - Roads - Rietbron roads streets and public places							-	-	-
10.3 - Roads - Rietbron							-	-	-
Vote 11 - Water	-	-	-	-	-	-	-	-	-
11.1 - Water Services Authority							-	-	-
11.2 - Water - Rietbron							-	-	-
Vote 12 - Electricity	-	-	-	-	-	-	-	-	-
12.1 - Electricity - Other							-	-	-
12.2 - Electricity - Rietbron							-	-	-
12.3 - Streetlights - Rietbron							-	-	-
Vote 13 - Other	-	-	-	-	-	-	-	-	-
13.1 - Tourism, Promotion and Development							-	-	-
Capital multi-year expenditure sub-total	-	-	-	2,000	2,000	-	12,000	12,000	6,500

DC10 Cacadu - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Multi-year appropriation for 2012/13 in the 2011/12 Annual Budget				Multi-year appropriation for 2013/14 in the 2011/12 Annual Budget				New multi-year appropriations (funds for new and existing projects)		
R thousand	Appropriation for 2012/13	Adjustments in 2011/12	Downward adjustments for 2012/13	Appropriation carried forward	Appropriation for 2012/13	Adjustments in 2011/12	Downward adjustments for 2012/13	Appropriation carried forward	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Capital expenditure - Municipal Vote											
Multi-year expenditure appropriation											
Vote 1 - Executive and council	-	-	-	-	-	-	-	-	10,000	10,000	5,000
1.1 - Council's expenses				-				-			
1.2 - Office of the speaker				-				-			
1.3 - Office of the municipal manager	-	-	-	-	-	-	-	-	10,000	10,000	5,000
1.4 - Capacity building				-				-			
1.5 - Performance management				-				-			
1.6 - Mayoral committee				-				-			
1.7 - Management - Finance and Corporate Services				-				-			
1.8 - Management - Economic Development				-				-			
1.9 - Management - Planning and Infr Development				-				-			
1.10 - Other				-				-			
Vote 2 - Finance and Corporate Services	-	-	-	-	-	-	-	-	2,000	2,000	1,500
2.1 - Financial Accounting Division				-				-			
2.2 - Revenue Collection				-				-			
2.3 - Payroll Administration				-				-			
2.4 - Information Technology				-				-			
2.5 - Pensioners Expenditure - Roadworks				-				-			
2.6 - Security and Cleaning				-				-			
2.7 - Finance Management and Support				-				-			
2.8 - Public Relations				-				-			
2.9 - People Management				-				-			
2.10 - Other				-				-	2,000	2,000	1,500
Vote 3 - Planning and Infrastructure developme	-	-	-	-	-	-	-	-	-	-	-
3.1 - GIS Specialist				-				-			
3.2 - HOD - Planning Unit				-				-			
3.3 - Project Management				-				-			
3.4 - Local Economic Development				-				-			
3.5 - Planning Unit				-				-			
3.6 - Trade and Investment				-				-			
3.7 - Planning and Infra - Admin Support				-				-			
Vote 4 - Health	-	-	-	-	-	-	-	-	-	-	-
4.1 - Primary Health Care				-				-			
4.2 - Environmental Health				-				-			
4.3 - Environmental Health Management				-				-			
4.4 - Clinics				-				-			
Vote 5 - Community Services	-	-	-	-	-	-	-	-	-	-	-
5.1 - Cemetries - Other				-				-			
5.2 - Libraries				-				-			
Vote 6 - Housing	-	-	-	-	-	-	-	-	-	-	-
6.1 - Housing Coordinator				-				-			
6.2 - Housing Rietbron				-				-			
Vote 7 - Public Safety	-	-	-	-	-	-	-	-	-	-	-
7.1 - Disaster Management				-				-			
7.2 - Fire Services				-				-			
Vote 8 - Sport and Recreation	-	-	-	-	-	-	-	-	-	-	-
8.1 - Sport grounds				-				-			
8.2 - 2010 World Cup				-				-			
Vote 9 - Waste Management	-	-	-	-	-	-	-	-	-	-	-
9.1 - Sanitation and Refuse - Rietbron				-				-			
9.2 - Solid Waste				-				-			
9.3 - Waste Water				-				-			
Vote 10 - Roads	-	-	-	-	-	-	-	-	-	-	-
10.1 - Roads and Transport				-				-			
10.2 - Roads - Rietbron roads streets and public places				-				-			
10.3 - Roads - Rietbron				-				-			
Vote 11 - Water	-	-	-	-	-	-	-	-	-	-	-
11.1 - Water Services Authority				-				-			
11.2 - Water - Rietbron				-				-			
Vote 12 - Electricity	-	-	-	-	-	-	-	-	-	-	-
12.1 - Electricity - Other				-				-			
12.2 - Electricity - Rietbron				-				-			
12.3 - Streetlights - Rietbron				-				-			
Vote 13 - Other	-	-	-	-	-	-	-	-	-	-	-
13.1 - Tourism, Promotion and Development				-				-			
Capital multi-year expenditure sub-total	-	-	-	-	-	-		-	12,000	12,000	6,500

DC10 Cacadu - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Capital expenditure - Municipal Vote									
Single-year expenditure appropriation									
Vote 1 - Executive and council	925	237	1,718	1,168	1,886	1,168	1,996	–	–
1.1 - Council's expenses	925	237			713		900		
1.2 - Office of the speaker			455						
1.3 - Office of the municipal manager							700		
1.4 - Capacity building									
1.5 - Performance management			15						
1.6 - Mayoral committee									
1.7 - Management - Finance and Corporate Services							18		
1.8 - Management - Economic Development				47	47	47	156		
1.9 - Management - Planning and Infr Development				10	15	10			
1.10 - Other			1,248	1,111	1,111	1,111	222		
Vote 2 - Finance and Corporate Services	805	1,388	1,896	2,154	2,166	2,154	1,007	–	–
2.1 - Financial Accounting Division			64				39		
2.2 - Revenue Collection				41	41	41	2		
2.3 - Payroll Administration			20				4		
2.4 - Information Technology			143	914	914	914	368		
2.5 - Pensioners Expenditure - Roadworks									
2.6 - Security and Cleaning									
2.7 - Finance Management and Support				42	54	42			
2.8 - Public Relations			195	20	20	20			
2.9 - People Management							136		
2.10 - Other	805	1,388	1,474	1,137	1,137	1,137	458		
Vote 3 - Planning and Infrastructure development	149	611	1,609	–	375	–	50	–	–
3.1 - GIS Specialist									
3.2 - HOD - Planning Unit									
3.3 - Project Management					375				
3.4 - Local Economic Development			4						
3.5 - Planning Unit	149	611	1,605				50		
3.6 - Trade and Investment									
3.7 - Planning and Infra - Admin Support									
Vote 4 - Health	–	534	920	–	–	–	–	–	–
4.1 - Primary Health Care									
4.2 - Environmental Health			920						
4.3 - Environmental Health Management									
4.4 - Clinics		534							
Vote 5 - Community Services	–	–	–	–	–	–	–	–	–
5.1 - Cemetries - Other									
5.2 - Libraries									
Vote 6 - Housing	1	9	–	–	–	–	–	–	–
6.1 - Housing Coordinator	1	9							
6.2 - Housing Rietbron									
Vote 7 - Public Safety	1,862	618	960	1,200	1,200	1,200	1,057	–	–
7.1 - Disaster Management	1,862	618	360				1,057		
7.2 - Fire Services			600	1,200	1,200	1,200			
Vote 8 - Sport and Recreation	–	–	–	–	–	–	–	–	–
8.1 - Sport grounds									
8.2 - 2010 World Cup									
Vote 9 - Waste Management	–	–	–	–	–	–	–	–	–
9.1 - Sanitation and Refuse - Rietbron									
9.2 - Solid Waste									
9.3 - Waste Water									
Vote 10 - Roads	–	–	–	–	–	–	–	–	–
10.1 - Roads and Transport									
10.2 - Roads - Rietbron roads streets and public places									
10.3 - Roads - Rietbron									
Vote 11 - Water	–	–	–	–	–	–	–	–	–
11.1 - Water Services Authority									
11.2 - Water - Rietbron									
Vote 12 - Electricity	–	–	–	–	–	–	–	–	–
12.1 - Electricity - Other									
12.2 - Electricity - Rietbron									
12.3 - Streetlights - Rietbron									
Vote 13 - Other	–	–	–	30	30	30	–	–	–
13.1 - Tourism, Promotion and Development				30	30	30			
Capital single-year expenditure sub-total	3,742	3,397	7,103	4,552	5,656	4,552	4,110	–	–
Total Capital Expenditure	3,742	3,397	7,103	6,552	7,656	4,552	16,110	12,000	6,500

Explanatory notes to Table A6 - Budgeted Financial Position

1 Table A6 is consistent with international standards of good financial management practice, and improves understandability for councilors and management of the impact of the budget on the statement of financial position (balance sheet).

2. This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as "accounting" Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.

3. Table A6 is supported by an extensive table of notes (SA3) which provides a detailed analysis of the major components of a number of items, including:

- Call investments deposits;
- Consumer debtors;
- Property, plant and equipment;
- Trade and other payables;
- Provisions non current;
- Changes in net assets; and
- Reserves

DC10 Cacadu - Table A6 Budgeted Financial Position

Description	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
ASSETS									
Current assets									
Cash									
Call investment deposits	413,000	366,704	305,968	285,784	263,390	228,210	209,405	195,238	186,981
Consumer debtors	10,833	2,913	2,808	(0)	(0)	(0)	(0)	(0)	(0)
Other debtors									
Current portion of long-term receivables									
Inventory									
Total current assets	**423,833**	**369,618**	**308,776**	**285,784**	**263,390**	**228,209**	**209,405**	**195,237**	**186,981**
Non current assets									
Long-term receivables									
Investments									
Investment property	13,883	13,171	14,254	14,254	14,254	14,254	14,254	14,254	14,254
Investment in Associate									
Property, plant and equipment	74,824	74,604	68,445	74,997	75,697	75,697	92,837	104,512	110,646
Agricultural									
Biological									
Intangible	–	87	87	87	87	87	87	87	87
Other non-current assets									
Total non current assets	**88,707**	**87,861**	**82,785**	**89,337**	**90,037**	**90,037**	**107,177**	**118,852**	**124,986**
TOTAL ASSETS	**512,540**	**457,479**	**391,561**	**375,121**	**353,427**	**318,247**	**316,582**	**314,089**	**311,967**
LIABILITIES									
Current liabilities									
Bank overdraft									
Borrowing	52	87	22	–	–	–	–	–	–
Consumer deposits									
Trade and other payables	81,866	191,059	62,231	37,438	79,589	83,026	63,303	59,870	56,456
Provisions									
Total current liabilities	**81,918**	**191,147**	**62,253**	**37,438**	**79,589**	**83,026**	**63,303**	**59,870**	**56,456**
Non current liabilities									
Borrowing	42	109	22	–	–	–	–	–	–
Provisions	49,830	51,158	55,770	55,770	55,770	55,770	55,770	55,770	55,770
Total non current liabilities	**49,872**	**51,267**	**55,792**	**55,770**	**55,770**	**55,770**	**55,770**	**55,770**	**55,770**
TOTAL LIABILITIES	**131,790**	**242,414**	**118,046**	**93,208**	**135,359**	**138,796**	**119,073**	**115,641**	**112,227**
NET ASSETS	**380,750**	**215,065**	**273,515**	**281,913**	**218,068**	**179,451**	**197,509**	**198,449**	**199,741**
COMMUNITY WEALTH/EQUITY									
Accumulated Surplus/(Deficit)	309,438	140,327	195,208	203,605	139,761	101,144	119,202	120,142	121,433
Reserves	71,312	74,738	78,307	78,307	78,307	78,307	78,307	78,307	78,307
Minorities' interests									
TOTAL COMMUNITY WEALTH/EQUITY	**380,750**	**215,065**	**273,515**	**281,913**	**218,068**	**179,451**	**197,509**	**198,449**	**199,741**

DC10 Cacadu - Supporting Table SA3 Supportinging detail to 'Budgeted Financial Position'

Description	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
ASSETS									
Call investment deposits									
Call deposits < 90 days	7,000	21,005	4,588	4,588	4,588	4,588	4,588	4,588	4,588
Other current investments > 90 days	406,000	345,700	301,380	281,196	258,803	223,622	204,817	190,650	182,393
Total Call investment deposits	413,000	366,704	305,968	285,784	263,390	228,210	209,405	195,238	186,981
Consumer debtors									
Consumer debtors	23,754	14,294	14,126	–	–	–	–	–	–
Less: Provision for debt impairment	(12,921)	(11,381)	(11,319)	(0)	(0)	(0)	(0)	(0)	(0)
Total Consumer debtors	10,833	2,913	2,808	(0)	(0)	(0)	(0)	(0)	(0)
Debt impairment provision									
Balance at the beginning of the year	11,365	12,921	11,382	11,319	11,319	11,319	0	0	0
Contributions to the provision	1,556	(1,539)	(63)	(11,319)	(11,319)	(11,319)	–	–	–
Bad debts written off	–	–	–	–	–	–	–	–	–
Balance at end of year	12,921	11,382	11,319	0	0	0	0	0	0
Property, plant and equipment (PPE)									
PPE at cost/valuation (excl. finance leases)	83,169	101,697	92,640	76,028	76,728	76,728	93,971	105,646	111,780
Leases recognised as PPE	–	–	–	–	–	–	–	–	–
Less: Accumulated depreciation	8,345	27,094	24,195	1,031	1,031	1,031	1,134	1,134	1,134
Total Property, plant and equipment (PPE)	74,824	74,604	68,445	74,997	75,697	75,697	92,837	104,512	110,646
LIABILITIES									
Current liabilities - Borrowing									
Short term loans (other than bank overdraft)	–	–	–	–	–	–	–	–	–
Current portion of long-term liabilities	52	87	22	–	–	–	–	–	–
Total Current liabilities - Borrowing	52	87	22	–	–	–	–	–	–
Trade and other payables									
Trade and other creditors	20,541	27,891	19,797	20,850	20,850	20,850	21,984	23,118	24,252
Unspent conditional transfers	79,079	167,521	46,823	16,588	58,739	62,176	41,319	36,752	32,204
VAT	(17,754)	(4,352)	(4,389)	–	–	–	–	–	–
Total Trade and other payables	81,866	191,059	62,231	37,438	79,589	83,026	63,303	59,870	56,456
Non current liabilities - Borrowing									
Borrowing	–	–	–	–	–	–	–	–	–
Finance leases (including PPP asset element)	42	109	22	–	–	–	–	–	–
Total Non current liabilities - Borrowing	42	109	22	–	–	–	–	–	–
Provisions - non-current									
Retirement benefits	49,830	51,158	55,770	55,770	55,770	55,770	55,770	55,770	55,770
List other major provision items									
Refuse landfill site rehabilitation									
Other									
Total Provisions - non-current	49,830	51,158	55,770	55,770	55,770	55,770	55,770	55,770	55,770
CHANGES IN NET ASSETS									
Accumulated Surplus/(Deficit)									
Accumulated Surplus/(Deficit) - opening balance	318,268	150,055	211,127	203,605	139,761	125,062	119,202	120,142	121,433
GRAP adjustments	(25,640)	4,603	(858)	–	–	–	–	–	–
Restated balance	292,628	154,658	210,269	203,605	139,761	125,062	119,202	120,142	121,433
Surplus/(Deficit)	16,809	(14,331)	(15,060)	–	–	(23,919)	–	–	–
Appropriations to Reserves									
Transfers from Reserves									
Depreciation offsets									
Other adjustments									
Accumulated Surplus/(Deficit)	309,438	140,327	195,208	203,605	139,761	101,144	119,202	120,142	121,433
Reserves									
Housing Development Fund									
Capital replacement									
Self-insurance									
Other reserves									
Revaluation	71,312	74,738	78,307	78,307	78,307	78,307	78,307	78,307	78,307
Total Reserves	71,312	74,738	78,307	78,307	78,307	78,307	78,307	78,307	78,307
TOTAL COMMUNITY WEALTH/EQUITY	380,750	215,065	273,515	281,913	218,068	179,451	197,509	198,449	199,741

Total capital expenditure includes expenditure on nationally significant priorities:

Provision of basic services									

Explanatory notes to Table A7 - Budgeted Cash Flow Statement

1. The budgeted cash flow statement is the first measurement in determining if the budget is funded.

2. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.

DC10 Cacadu - Table A7 Budgeted Cash Flows

Description	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Ratepayers and other	15,309	2,513	4,634	47,463	46,281	3,094	29,891	28,658	27,967
Government - operating	284,976	383,403	246,487	192,241	154,853	131,186	177,149	156,002	163,504
Government - capital	–	–	–	–	–	–	–	–	–
Interest	42,961	30,818	22,987	18,930	18,930	16,601	16,924	17,403	16,880
Dividends	–	–	–	–	–	–	–	–	–
Payments									
Suppliers and employees	(84,781)	(101,276)	(96,857)	(130,094)	(128,912)	(104,469)	(114,425)	(115,775)	(118,022)
Finance charges	(152)	(110)	(8)	–	–	–	–	–	–
Transfers and Grants	(226,939)	(288,995)	(180,287)	(128,462)	(127,954)	(111,987)	(98,074)	(85,618)	(89,855)
NET CASH FROM/(USED) OPERATING ACTIVITIES	**31,375**	**26,353**	**(3,044)**	**77**	**(36,803)**	**(65,575)**	**11,465**	**669**	**473**
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	(1,507)	(2,099)	(7,466)	–	–	–	–	–	–
Decrease (Increase) in non-current debtors	–	–	–	–	–	–	–	–	–
Decrease (increase) other non-current receivables	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	–	–	–	–	–	–	–	–	–
Payments									
Capital assets	(3,742)	(3,397)	(7,103)	(6,552)	(7,656)	(4,552)	(16,110)	(12,000)	(6,500)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(5,249)**	**(5,496)**	**(14,569)**	**(6,552)**	**(7,656)**	**(4,552)**	**(16,110)**	**(12,000)**	**(6,500)**
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans									
Borrowing long term/refinancing									
Increase (decrease) in consumer deposits									
Payments									
Repayment of borrowing									
NET CASH FROM/(USED) FINANCING ACTIVITIES	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
NET INCREASE/ (DECREASE) IN CASH HELD	**26,127**	**20,857**	**(17,613)**	**(6,475)**	**(44,459)**	**(70,127)**	**(4,645)**	**(11,331)**	**(6,027)**
Cash/cash equivalents at the year begin:	**337,326**	**363,453**	**384,310**	**366,697**	**366,697**	**366,697**	**296,570**	**291,925**	**280,594**
Cash/cash equivalents at the year end:	**363,453**	**384,310**	**366,697**	**360,222**	**322,238**	**296,570**	**291,925**	**280,594**	**274,567**

Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.

2. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.

DC10 Cacadu - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Cash and investments available									
Cash/cash equivalents at the year end	363,453	384,310	366,697	360,222	322,238	296,570	291,925	280,594	274,567
Other current investments > 90 days	49,547	(17,606)	(60,729)	(74,438)	(58,848)	(68,360)	(82,520)	(85,356)	(87,586)
Non current assets - Investments	–	–	–	–	–	–	–	–	–
Cash and investments available:	**413,000**	**366,704**	**305,968**	**285,784**	**263,390**	**228,210**	**209,405**	**195,238**	**186,981**
Application of cash and investments									
Unspent conditional transfers	79,079	167,521	46,823	16,588	58,739	62,176	41,319	36,752	32,204
Unspent borrowing	–	–	–	–	–	–	–	–	–
Statutory requirements									
Other working capital requirements	(7,994)	20,713	12,622	20,850	20,850	20,850	26,550	27,666	56,456
Other provisions									
Long term investments committed	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	59,830	61,158	70,770	70,770	70,770	70,770	70,770	70,770	70,770
Total Application of cash and investments:	**130,915**	**249,391**	**130,216**	**108,208**	**150,359**	**153,796**	**138,639**	**135,189**	**159,431**
Surplus(shortfall)	**282,085**	**117,313**	**175,752**	**177,575**	**113,031**	**74,413**	**70,766**	**60,049**	**27,550**

Explanatory notes to Table A10 - Basic Service Delivery Measurement

1. Table A10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services.

2. Cacadu District Municipality served the DMA area, which subsequently was transferred to the local municipalities, as from 01 July 2011.

DC10 Cacadu - Table A10 Basic service delivery measurement

Description	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
	Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Household service targets									
Water:									
Piped water inside dwelling									
Piped water inside yard (but not in dwelling)									
Using public tap (at least min.service level)									
Other water supply (at least min.service level)									
Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
Using public tap (< min.service level)									
Other water supply (< min.service level)									
No water supply									
Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
Total number of households	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:									
Flush toilet (connected to sewerage)									
Flush toilet (with septic tank)									
Chemical toilet									
Pit toilet (ventilated)									
Other toilet provisions (> min.service level)									
Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
Bucket toilet									
Other toilet provisions (< min.service level)									
No toilet provisions									
Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
Total number of households	–	–	–	–	–	–	–	–	–
Energy:									
Electricity (at least min.service level)									
Electricity - prepaid (min.service level)									
Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
Electricity (< min.service level)									
Electricity - prepaid (< min. service level)									
Other energy sources									
Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
Total number of households	–	–	–	–	–	–	–	–	–
Refuse:									
Removed at least once a week									
Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
Removed less frequently than once a week									
Using communal refuse dump									
Using own refuse dump									
Other rubbish disposal									
No rubbish disposal									
Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
Total number of households	–	–	–	–	–	–	–	–	–
Households receiving Free Basic Service									
Water (6 kilolitres per household per month)									
Sanitation (free minimum level service)									
Electricity/other energy (50kwh per household per month)									
Refuse (removed at least once a week)									
Cost of Free Basic Services provided (R'000)	14	16	17						
Water (6 kilolitres per household per month)									
Sanitation (free sanitation service)									
Electricity/other energy (50kwh per household per mon	47	51	55						
Refuse (removed once a week)									
Total cost of FBS provided (minimum social package)	61	67	72	–	–	–	–	–	–
Highest level of free service provided									
Property rates (R value threshold)		15	15						
Water (kilolitres per household per month)	6	6	6						
Sanitation (kilolitres per household per month)									
Sanitation (Rand per household per month)									
Electricity (kwh per household per month)	50	50	50						
Refuse (average litres per week)									
Revenue cost of free services provided (R'000)									
Property rates (R15 000 threshold rebate)		4	4						
Property rates (other exemptions, reductions and rebates)		2,539	2,536						
Water	14	16	17						
Sanitation									
Electricity/other energy	47	51	55						
Refuse									
Municipal Housing - rental rebates									
Housing - top structure subsidies									
Other									
Total revenue cost of free services provided (total social package)	61	2,610	2,612	–	–	–	–	–	–

PART 2

SUPPORTING DOCUMENTATION

CHAPTER 5

Overview Of The Annual Budget Process

CHAPTER 5

Overview of the annual budget process

Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the budget. In addition Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act.

The Budget Steering Committee consists of the Municipal Manager and senior officials of the municipality meeting under the chairpersonship of the MMC for Finance.

The primary aims of the Budget Steering Committee are to ensure:

- that the process followed to compile the budget complies with legislation and good budget practices;
- that there is proper alignment between the policy and service delivery priorities set out in the CDM'S IDP and the budget, taking into account the need to protect the financial sustainability of municipality;
- that the municipality's revenue and tariff setting strategies ensure that the cash resources needed to deliver services are available; and
- that the various spending priorities of the different municipal departments are properly evaluated and prioritised in the allocation of resources.

Budget Process Overview

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year (i.e. in August 2010) a time schedule that sets out the process to prepare the new IDP and the budget.

The Mayor tabled in Council the required IDP and budget time schedule on 28 March 2012. Key dates applicable to the process were:

- 07/03/2012 Budget Steering Committee meeting
- 14/03/2012 Mayco to approve draft budget
- 28/03/2012 Council to approve draft budget
- 29/03/2012 Public participation process
- 20/04/2012 Public participation ends
- 09/05/2012 Mayco to approve final budget
- 23/05/2012 Council to approve final budget
- 31/05/2012 Submit to Treasury,

There were no deviations from the key dates set out in the Budget Time Schedule tabled in Council.

IDP and Service Delivery and Budget Implementation Plan

The CDM IDP is its principal strategic planning instrument, which directly guides and informs its planning, budget, management and development actions. This framework is rolled out into objectives, key performance indicators and targets for implementation which directly inform the Service Delivery and Budget Implementation Plan. The Process Plan applicable to the new 5-year IDP included the following key processes and deliverables:

- Registration of local municipality and community needs;
- Compilation of departmental business plans including key performance indicators and targets;
- Financial planning and budgeting process;
- Public participation process;
- Compilation of the SDBIP, and
- Review of the performance management and monitoring processes.

The IDP has been taken into a business and financial planning process leading up to the new 5-year IDP commencing with the 2012/2013 MTREF. The business planning process has been refined to align the IDP to the key national and provincial priorities and current economic circumstances.

With the compilation of the new 5-year IDP, each department/function had to review the business planning process, including the setting of priorities and targets after reviewing the performance against the previous 5-year Departmental Service Delivery and Budget Implementation Plan. Business planning links back to priority needs and master planning, and essentially informed the detail operating budget appropriations and three-year capital programme.

Financial Modelling and Key Planning Drivers

As part of the compilation of the 2012/13 MTREF, extensive financial modelling was undertaken to ensure affordability and long-term financial sustainability. The following key factors and planning strategies have informed the compilation of the 2012/13 MTREF:

- Dependence on grant funding
- Dependence on interest income
- Consequences of the utilisation of the accumulated surplus
- Policy priorities and strategic objectives
- Economic climate and trends (i.e. inflation, Eskom increases, household debt)
- Performance trends
- The approved 2011/12 adjustments budget and performance against the SDBIP
- Cash Flow Management Strategy
- Investment possibilities
- Improved and sustainable service delivery.

In addition to the above, the strategic guidance given in National Treasury's MFMA Circulars 51, 54 and 58 has been taken into consideration in the planning and prioritisation process.

Community Consultation

The draft 2012/13 MTREF as tabled before Council on 28 March 2012 for community consultation was published on the municipality's website, and hard copies were made available in the District, municipal notice boards and various libraries .The opportunity to give electronic feedback was also communicated on the CDM website.

All documents in the appropriate format (electronic and printed) were provided to National Treasury, and other national and provincial departments in accordance with section 23 of the MFMA, to provide an opportunity for them to make inputs.
Submissions received during the community consultation process and additional information regarding revenue and expenditure and individual capital projects were addressed, and where relevant considered as part of the finalisation of the 2012/13 MTREF. Feedback and responses to the submissions received are available on request.

CHAPTER 6

Overview Of Alignment Of The Annual Budget With The IDP

CHAPTER 6

Overview of alignment of annual budget with IDP

The Constitution mandates local government with the responsibility to exercise local developmental and cooperative governance. The eradication of imbalances in South African society can only be realized through a credible integrated developmental planning process.

Municipalities in South Africa need to utilise integrated development planning as a method to plan future development in their areas and so find the best solutions to achieve sound long-term development goals. A municipal IDP provides a five year strategic programme of action aimed at setting short, medium and long term strategic and budget priorities to create a development platform, which correlates with the term of office of the political incumbents. The plan aligns the resources and the capacity of a municipality to its overall development aims and guides the municipal budget. An IDP is therefore a key instrument which municipalities use to provide vision, leadership and direction to all those that have a role to play in the development of a municipal area. The IDP enables municipalities to make the best use of scarce resources and speed up service delivery.

Integrated developmental planning in the South African context is amongst others, an approach to planning aimed at involving the municipality and the community to jointly find the best solutions towards sustainable development. Furthermore, integrated development planning provides a strategic environment for managing and guiding all planning, development and decision making in the municipality.

It is important that the IDP developed by municipalities correlate with National and Provincial intent. It must aim to co-ordinate the work of local and other spheres of government in a coherent plan to improve the quality of life for all the people living in that area. Applied to the CDM, issues of national and provincial importance should be reflected in the IDP of the municipality. A clear understanding of such intent is therefore imperative to ensure that CDM strategically complies with the key national and provincial priorities.

The aim of this revision cycle was to develop and coordinate a coherent plan to improve the quality of life for all the people living in the area, also reflecting issues of national and provincial importance. One of the key objectives is therefore to ensure that there exists alignment between national and provincial priorities, policies and strategies and the CDM response to these requirements.

The ten Strategic Priorities are conceptualized and summarized as follows

1. Speeding up growth and transforming the economy to create decent work and sustainable livelihoods
2. Massive program to build economic and social infrastructure
3. Comprehensive rural development strategy linked to land and agrarian reform and food security
4. Strengthen the skills and human resource base
5. Improve the health profile of all South Africans
6. Intensify the fight against crime and corruption
7. Build cohesive, caring and sustainable communities

8. Pursuing African advancement and enhanced international cooperation
9. Sustainable Resource Management and Use
10. Building a developmental state including improvement of public services and strengthening democratic institutions

The Constitution requires local government to relate its management, budgeting and planning functions to its objectives. This gives a clear indication of the intended purposes of municipal integrated development planning. Legislation stipulates clearly that a municipality must not only give effect to its IDP, but must also conduct its affairs in a manner which is consistent with its IDP. The following table highlights the IDP's five strategic objectives for the 2012/13 MTREF and further planning refinements that have directly informed the compilation of the budget:

IDP Strategic Objectives

2011/12 Financial Year	2012/13 MTREF
1. Optimal institutional transformation to ensure capacity to achieve set objectives	1. Municipal transformation and organisation development
2. The provision of quality basic services and infrastructure	2. Basic service delivery
3. Economic growth and development that leads to sustainable job creation	3. Local Economic Development
4. Ensure financial sustainability	4. Municipal Financial viability and Management
5. Promote sound governance; Foster participatory democracy and Batho Pele principles through caring, accessible service	5. Good Governance and Public Participation

In order to ensure integrated and focused service delivery between all spheres of government it was important for the CDM to align its budget priorities with that of national and provincial government. All spheres of government place a high priority on infrastructure development, economic development and job creation, efficient service delivery, poverty alleviation and building sound institutional arrangements.

Local priorities were identified as part of the IDP review process which is directly aligned to that of the national and provincial priorities. The key performance areas can be summarised as follows against the five strategic objectives:

1. Infrastructure Investment
2. Capacity Building and Support
3. Economic Development
4. Community Services
5. Institutional Development

The 2012/13 MTREF has therefore been directly informed by the new IDP process and the following tables provide a reconciliation between the IDP strategic objectives and operating revenue, operating expenditure and capital expenditure.

Table SA4 - Reconciliation between the IDP strategic objectives and budgeted revenue

DC10 Cacadu - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
CAPACITY BUILDING AND SUPPORT TO LM'S											
	CREDITORS				0	–	–	–	–	–	–
	AUXILIARY SERVICES				1	–	–	–	–	–	–
	LEVIES				4	–	–	–	–	–	–
	INFORMATION TECHNOLOGY				5	–	–	–	–	–	–
	RIETBRON ADMINISTRATION				35	–	–	–	–	–	–
	INTERNAL AUDIT AND CONTROL				–	–	41	–	–	–	–
	MANAGEMENT				–	2,200	200	–	–	–	–
	PUBLIC RELATIONS				1	1,980	1,980	–	–	–	–
	PERFORMANCE MANAGEMENT				1,077	480	355	305	50	–	–
	FINANCIAL ACCOUNTING DIVISION				549	1,521	570	79	–	154	–
	PROCUREMENT				42	23	23	10	17	19	21
	PAYROLL ADMINISTRATION				33	30	30	20	25	25	25
	PENSIONERS EXPENDITURE				34	–	31	–	38	40	42
	CAPACITY BUILDING				3,094	790	2,115	1,484	1,140	200	200
	PEOPLE MANAGEMENT				168	950	450	300	320	350	350
	PENSIONERS EXP-AMBULANCE				–	364	364	251	660	693	728
	ESTATES				1,115	1,073	1,073	1,050	1,120	1,180	1,250
	FINANCE MANAGEMENT AND SUPPORT				905	1,140	1,140	1,140	1,250	1,346	1,250
	PENSIONERS EXP - ROADWORKS				3,214	3,556	3,556	3,556	3,545	3,700	3,880
	COUNCIL'S EXPENSES				(407)	2,931	3,568	110	3,764	4,243	5,392
	REVENUE COLLECTION				91,196	84,345	84,345	82,016	84,595	87,786	90,164
COMMUNITY SERVICES											
	RIETBRON CEMETERY				0	–	–	–	–	–	–
	OTHER				13,545	–	–	–	–	–	–
	OTHER				–	–	100	–	–	–	–
	SPECIAL PROJECTS UNIT-YOUTH,GR				–	–	730	–	–	–	–
	SPORT GROUNDS				–	–	773	–	–	–	–
	ENVIRONMENTAL HEALTH				168	320	790	–	–	–	–
	CLINICS				4,710	1,045	2,332	1,385	–	–	–
	OTHER				1,808	10,132	4,000	4,000	6,132	–	–
	FIRE SERVICE - HEAD OFFICE				374	12,176	12,176	–	1,000	2,500	3,000
	DISASTER MANAGEMENT				3,791	1,000	1,270	1,000	2,400	5,250	5,900
ECONOMIC DEVELOPMENT											
	TOURISM PROMOTION & DEVELOPMEN				–	950	1,556	–	1,883	–	–
	LOCAL ECONOMIC DEVELOPMENT				2,508	11,835	10,874	5,514	4,253	4,825	3,875
	MANAGEMENT				–	14,220	14,220	–	3,696	5,520	6,286
INFRASTRUCTURE INVESTMENTS											
	MANAGEMENT				1	–	–	–	–	–	–
	RIETBRON HOUSING				8	–	–	–	–	–	–
	RIETBRON SANITATION AND REFUSE				119	–	–	–	–	–	–
	RIETBRON:WATER				172	–	–	–	–	–	–
	RIETBRON SANITATION AND REFUSE				–	1,000	1,188	–	–	–	–
	OTHER				205	1,000	229	–	1,600	–	–
	ROADS AND TRANSPORT				42,166	7,159	16,079	7,450	8,313	–	–
	HOUSING CO-ORDINATOR				1,143	1,950	1,169	219	1,000	529	–
	WATER SERVICES AUTHORITY - PRO				19,777	16,208	10,907	8,001	13,999	2,030	1,500
	PLANNING UNIT				1,540	0	493	–	2,500	1,850	2,150
	PROJECT MANAGEMENT				3,406	11,400	10,892	4,240	10,000	6,000	4,500
Allocations to other priorities											
Total Revenue (excluding capital transfers and contributions)			**–**	**–**	**196,508**	**191,778**	**189,620**	**122,129**	**153,300**	**128,239**	**130,512**

DC10 Cacadu - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
CAPACITY BUILDING AND SUPPORT TO LM'S											
	LEVIES				(25)	–	–	–	–	–	–
	POOL VEHICLES INFRASTRUCTURE				(0)	–	–	–	–	–	–
	AUXILIARY SERVICES				1	–	–	–	–	–	–
	REITBRON ESTATES				19	–	–	–	–	–	–
	RIETBRON ADMINISTRATION				275	–	–	–	–	–	–
	DMA ADMINISTRATION				786	–	–	–	–	–	–
	OCCUPATIONAL HEALTH AND SAFETY				–	4	4	–	–	–	–
	PAYROLL ADMINISTRATION				732	–	–	11	11	12	13
	POOL VEHICLES - ECONOMIC DEVEL				52	58	58	49	56	58	45
	POOL VEHICLES				1,060	–	–	89	83	101	105
	ESTATES - OTHER				78	189	189	117	135	142	150
	EXECUTIVE SUPPORT				386	658	635	616	596	629	662
	CREDITORS				561	658	658	618	653	683	718
	PENSIONERS EXP-AMBULANCE				–	364	364	251	660	693	728
	PROCUREMENT				306	651	651	421	674	711	749
	MANAGER:FINANCE				636	671	671	616	679	717	755
	MANAGER:CORPORATE SERVICES				635	713	713	660	706	745	785
	INTERNAL AUDIT AND CONTROL				577	688	729	725	721	759	800
	PLANNING AND INFRA ADMIN SUPPO				666	734	734	680	743	783	823
	REVENUE COLLECTION				–	848	848	744	772	814	857
	ASSET MANAGEMENT				278	609	609	529	816	861	907
	REVENUE COLLECTION				720	1,012	1,012	770	1,211	869	924
	PERFORMANCE MANAGEMENT				1,887	1,534	1,409	1,271	1,404	954	1,006
	LEGAL SERVICES				826	933	933	891	936	988	1,041
	CAPACITY BUILDING				3,855	1,605	2,937	2,664	1,947	1,051	1,096
	ESTATES				287	950	950	945	1,160	1,218	1,278
	SECURITY AND CLEANING				1,046	1,243	1,243	1,220	1,302	1,373	1,447
	AUXILIARY SERVICES				857	1,564	1,564	877	1,321	1,395	1,469
	MANAGEMENT				1,297	3,660	1,660	1,544	1,613	1,796	1,881
	SECRETARIAT				1,541	1,730	1,880	1,782	1,779	1,878	1,979
	MANAGEMENT				2,157	2,511	2,534	2,437	2,048	2,157	2,268
	FINANCE MANAGEMENT AND SUPPORT				915	1,162	1,162	818	2,044	2,158	2,275
	OFFICE OF THE SPEAKER				1,521	1,871	1,871	1,622	1,732	2,260	2,330
	PUBLIC RELATIONS				2,517	2,485	2,485	2,304	2,301	2,529	2,557
	PEOPLE MANAGEMENT				2,045	3,332	3,332	1,959	2,048	2,575	2,654
	INFORMATION TECHNOLOGY				2,167	3,005	3,005	2,456	2,898	3,210	3,473
	PENSIONERS EXP - ROADWORKS				3,214	3,556	3,556	3,552	3,545	3,718	3,904
	COUNCIL'S EXPENSES				18,464	6,337	6,824	3,779	4,240	3,940	4,146
	PENSIONERS EXPENDITURE				5,136	3,576	3,607	3,607	3,825	4,031	4,249
	MAYORAL COMMITTEE				3,967	5,363	5,363	4,852	5,012	5,282	5,558
	FINANCIAL ACCOUNTING DIVISION				3,446	9,313	7,862	5,304	6,993	6,525	7,009
COMMUNITY SERVICES											
	RIETBRON LIBRARY				0	–	–	–	–	–	–
	ENVIRONMENTAL HEALTH - MANAGEM				4	–	–	–	–	–	–
	HEALTH				28	–	–	–	–	–	–
	OTHER				22,190	–	–	–	–	–	–
	MANAGEMENT				–	7	–	–	–	–	–
	OTHER				100	–	100	100	–	–	–
	SPORT GROUNDS				322	–	773	760	–	–	–
	CLINICS				2,060	1,045	2,332	2,332	–	–	–
	OTHER				1,808	10,132	4,000	4,000	6,132	–	–

DC10 Cacadu - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
	GRANTS AND DONATIONS				157	180	180	120	150	200	200
	MANAGEMENT				670	500	500	500	300	500	500
	ENVIRON HEALTH MANAGEMENT				508	550	550	526	577	609	642
	HJV/AIDS				807	1,227	1,227	757	1,012	1,286	1,310
	SPECIAL PROJECTS UNIT-YOUTH,GR				1,469	3,235	3,965	2,715	2,071	2,415	2,440
	FIRE SERVICE - HEAD OFFICE				6,277	13,213	13,213	12,975	9,287	9,146	8,606
	ENVIRONMENTAL HEALTH				8,388	8,853	9,322	9,131	9,745	9,478	10,022
	DISASTER MANAGEMENT				7,612	5,366	5,636	4,183	6,397	9,513	10,458
ECONOMIC DEVELOPMENT											
	TRADE AND INVESTMENT				0	487	487	–	547	578	609
	TOURISM PROMOTION & DEVELOPMEN				3,947	6,177	6,783	5,962	4,878	4,737	3,882
	LOCAL ECONOMIC DEVELOPMENT				5,646	12,551	11,591	9,977	4,947	5,556	4,645
	MANAGEMENT				5,021	16,658	16,658	6,050	5,676	8,589	8,805
INFRASTRUCTURE INVESTMENTS											
	RIETBRON HOUSING				6	–	–	–	–	–	–
	MANAGEMENT				6	–	–	–	–	–	–
	RIETBRON SANITATION AND REFUSE				9	–	–	–	–	–	–
	RIETBRON - STREET LIGHTS				26	–	–	–	–	–	–
	RIETBRON ELECTRICITY				43	–	–	–	–	–	–
	RIETBRON:WATER				99	–	–	–	–	–	–
	RIETBRON:ROADS,STREETS AND PUB				877	–	–	–	–	–	–
	RIETBRON SANITATION AND REFUSE				–	1,000	1,188	1,188	–	–	–
	OTHER				205	1,000	229	229	900	–	–
	HOUSING CO-ORDINATOR				1,145	2,295	1,514	592	1,245	364	384
	GIS SPECIALIST				626	446	446	394	436	459	484
	PLANNING UNIT - HOD				526	708	708	50	736	777	818
	ROADS AND TRANSPORT				39,814	8,246	17,166	8,498	9,337	958	1,009
	MANAGEMENT				1,759	1,906	1,906	1,364	2,100	2,215	2,332
	WATER SERVICES AUTHORITY - PRO				24,167	17,165	11,864	10,455	14,964	3,049	2,573
	PLANNING UNIT				5,523	2,458	2,601	1,419	3,729	3,146	3,514
	PROJECT MANAGEMENT				4,834	12,784	12,627	10,991	11,472	7,054	6,638
Allocations to other priorities											
Total Expenditure			**–**	**–**	**211,568**	**191,778**	**189,620**	**146,048**	**153,300**	**128,239**	**130,512**

DC10 Cacadu - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
		A									
		B									
		C									
		D									
		E									
		F									
		G									
		H									
		I									
		J									
		K									
		L									
		M									
		N									
		O									
		P									
Allocations to other priorities											
Total Capital Expenditure			–	–	–	–	–	–	–	–	–

DC10 Cacadu - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Vote 1 - vote name		Refer SDBIP								
Function 1 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Vote 2 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Vote 3 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
And so on for the rest of the Votes										

CHAPTER 7

Measurable Performance Objectives & Indicators

CHAPTER 7

MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS

The measurable performance indicators of the Cacadu District Municipality are detailed in the following:

* **Annexure "B"**: Mandatory Performance Measures
* **Annexure "C"**: Annual Performance Objectives by Vote – operational measures
* **Annexure "D"**: Revenue by Source

DC10 Cacadu - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Borrowing Management										
Credit Rating										
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	0.3%	0.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital										
Gearing	Long Term Borrowing/ Funds & Reserves	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity										
Current Ratio	Current assets/current liabilities	5.2	1.9	5.0	7.6	3.3	2.7	3.3	3.3	3.3
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	5.2	1.9	5.0	7.6	3.3	2.7	3.3	3.3	3.3
Liquidity Ratio	Monetary Assets/Current Liabilities	5.0	1.9	4.9	7.6	3.3	2.7	3.3	3.3	3.3
Revenue Management										
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		325.6%	100.0%	100.0%	99.2%	99.2%	0.0%	97.8%	97.6%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)			325.6%	100.0%	100.0%	99.2%	99.2%	0.0%	97.8%	97.6%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	4.0%	0.9%	1.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old									
Creditors Management										
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Creditors to Cash and Investments		5.7%	7.3%	5.4%	5.8%	6.5%	7.0%	7.5%	8.2%	8.8%
Other Indicators										
Electricity Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated									
Water Distribution Losses (2)	% Volume (units purchased and own source less units sold)/Total units purchased and own source									
Employee costs	Employee costs/(Total Revenue - capital revenue)	10.9%	9.6%	13.4%	17.4%	17.6%	22.2%	22.2%	28.0%	29.0%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	11.1%	9.6%	17.4%	22.1%	22.4%	30.4%	28.9%	36.7%	38.0%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0.4%	0.3%	1.2%	0.9%	0.9%	1.5%	0.8%	1.0%	1.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	1.0%	1.5%	2.3%	0.5%	0.5%	0.8%	0.7%	0.9%	0.9%
IDP regulation financial viability indicators										
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	1.5	1.4	1.1	3.5	3.5	3.5	2.7	2.8	2.7
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	961.4%	207.3%	160.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	18.9	15.8	25.3	28.8	26.0	30.9	29.6	36.0	37.3

DC10 Cacadu Supporting Table SA10 Funding measurement

Description	MFMA section	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Funding measures										
Cash/cash equivalents at the year end - R'000	18(1)b	363,453	384,310	366,697	360,222	322,238	296,570	291,925	280,594	274,567
Cash + investments at the yr end less applications - R'000	18(1)b	282,085	117,313	175,752	177,575	113,031	74,413	70,766	60,049	27,550
Cash year end/monthly employee/supplier payments	18(1)b	18.9	15.8	25.3	28.8	26.0	30.9	29.6	36.0	37.3
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	16,809	(14,331)	(15,060)	–	–	(23,919)	–	–	–
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	N.A.	55.2%	46.2%	(106.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	325.6%	100.0%	100.0%	99.2%	99.2%	92.5%	97.8%	97.6%	97.5%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	49.0%	(41.4%)	4.0%	23.3%	23.3%	4.8%	41.3%	6.1%	5.8%
Capital payments % of capital expenditure	18(1)c;19	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a							0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	N.A.	(73.1%)	(3.6%)	(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%
Long term receivables % change - incr(decr)	18(1)a	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	1.4%	1.3%	3.6%	2.4%	2.4%	2.4%	1.3%	1.3%	1.2%
Asset renewal % of capital budget	20(1)(vi)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - refuse revenue	18(1)a		20.1%	12.6%	(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%
% incr in Service charges - other	18(1)a		(48.7%)	6.2%	(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	18(1)a	1,127	1,405	1,746	1,073	1,073	1,050	1,120	1,180	1,250
Service charges		257	414	630	–	–	–	–	–	–
Property rates		31	174	367	–	–	–	–	–	–
Service charges - electricity revenue		–	–	–	–	–	–	–	–	–
Service charges - water revenue		191	208	227	–	–	–	–	–	–
Service charges - sanitation revenue		–	–	–	–	–	–	–	–	–
Service charges - refuse removal		21	25	29	–	–	–	–	–	–
Service charges - other		14	7	7	–	–	–	–	–	–
Rental of facilities and equipment		870	991	1,115	1,073	1,073	1,050	1,120	1,180	1,250
Capital expenditure excluding capital grant funding		3,742	3,397	7,103	6,552	7,656	4,552	16,110	12,000	6,500
Cash receipts from ratepayers	18(1)a	15,309	2,513	4,634	47,463	46,281	3,094	29,891	28,658	27,967
Ratepayer & Other revenue	18(1)a	4,702	2,513	4,634	47,827	46,645	3,345	30,551	29,351	28,694
Change in consumer debtors (current and non-current)		(6,167)	(7,920)	(105)	(2,808)	(2,808)	(2,808)	–	–	–
Operating and Capital Grant Revenue	18(1)a	227,538	284,093	176,353	125,021	124,046	102,184	105,824	81,486	84,938
Capital expenditure - total	20(1)(vi)	3,742	3,397	7,103	6,552	7,656	4,552	16,110	12,000	6,500
Capital expenditure - renewal	20(1)(vi)	–	–	–	–	–	–	–	–	–
Supporting benchmarks										
Growth guideline maximum		6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline		4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DoRA operating grants total MFY										
DoRA capital grants total MFY										
Provincial operating grants										
Provincial capital grants										
District Municipality grants										
Total gazetted/advised national, provincial and district grants								–	–	–
Average annual collection rate (arrears inclusive)										
DoRA operating										
Local Government Equitable Share								17,118	18,683	21,059
RSC Levy Replacement								54,207	55,833	57,507
Finance Management								1,250	1,500	1,250
Municipal Systems Improvement								1,140	200	200
Restructuring grant								–	–	–
Municipal Infrastructure Grant								18,099	530	–
Other transfers/grants [insert description]								–	–	–
								91,814	76,746	80,016
DoRA capital										
List capital grants										
								–	–	–

DC10 Cacadu Supporting Table SA10 Funding measurement

Description	MFMA section	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Trend										
Change in consumer debtors (current and non-current)		(6,167)	(7,920)	(105)	(2,808)	–	–	–	–	–
Total Operating Revenue		273,695	315,325	196,508	191,778	189,620	122,129	153,300	128,239	130,512
Total Operating Expenditure		256,886	329,657	211,568	191,778	189,620	146,048	153,300	128,239	130,512
Operating Performance Surplus/(Deficit)		16,809	(14,331)	(15,060)	–	–	(23,919)	–	–	–
Cash and Cash Equivalents (30 June 2012)								291,925		
Revenue										
% Increase in Total Operating Revenue			15.2%	(37.7%)	(2.4%)	(1.1%)	(35.6%)	(19.2%)	(16.3%)	1.8%
% Increase in Property Rates Revenue			464.6%	110.6%	(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%
% Increase in Electricity Revenue			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% Increase in Property Rates & Services Charges			61.2%	52.2%	(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%
Expenditure										
% Increase in Total Operating Expenditure			28.3%	(35.8%)	(9.4%)	(1.1%)	(23.0%)	(19.2%)	(16.3%)	1.8%
% Increase in Employee Costs			2.3%	(13.7%)	27.5%	0.0%	(18.9%)	1.7%	5.6%	5.4%
% Increase in Electricity Bulk Purchases			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Average Cost Per Budgeted Employee Position (Remuneration)				276261.8204	352261.0526			358398.9474		
Average Cost Per Councillor (Remuneration)				181491.2463	237118.5185			229577.7778		
R&M % of PPE		1.4%	1.3%	3.6%	2.4%	2.4%	2.4%	1.3%	1.3%	1.2%
Asset Renewal and R&M as a % of PPE		1.0%	1.0%	3.0%	2.0%	2.0%	2.0%	1.0%	1.0%	1.0%
Debt Impairment % of Total Billable Revenue		49.0%	(41.4%)	4.0%	23.3%	23.3%	4.8%	41.3%	6.1%	5.8%
Capital Revenue										
Internally Funded & Other (R'000)		3,742	3,397	7,103	6,552	7,656	4,552	16,110	12,000	6,500
Borrowing (R'000)		–	–	–	–	–	–	–	–	–
Grant Funding and Other (R'000)		–	–	–	–	–	–	–	–	–
Internally Generated funds % of Non Grant Funding		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing % of Non Grant Funding		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital Expenditure										
Total Capital Programme (R'000)		3,742	3,397	7,103	6,552	7,656	4,552	16,110	12,000	6,500
Asset Renewal		–	–	–	–	–	–	–	–	–
Asset Renewal % of Total Capital Expenditure		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Cash										
Cash Receipts % of Rate Payer & Other		325.6%	100.0%	100.0%	99.2%	99.2%	92.5%	97.8%	97.6%	97.5%
Cash Coverage Ratio		0	0	0	0	0	0	0	0	0
Borrowing										
Credit Rating (2009/10)								0		
Capital Charges to Operating		0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing Receipts % of Capital Expenditure		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Reserves										
Surplus/(Deficit)		282,085	117,313	175,752	177,575	113,031	74,413	70,766	60,049	27,550
Free Services										
Free Basic Services as a % of Equitable Share		0.6%	0.5%	0.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Free Services as a % of Operating Revenue (excl operational transfers)		0.1%	8.4%	13.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
High Level Outcome of Funding Compliance										
Total Operating Revenue		273,695	315,325	196,508	191,778	189,620	122,129	153,300	128,239	130,512
Total Operating Expenditure		256,886	329,657	211,568	191,778	189,620	146,048	153,300	128,239	130,512
Surplus/(Deficit) Budgeted Operating Statement		16,809	(14,331)	(15,060)	–	–	(23,919)	–	–	–
Surplus/(Deficit) Considering Reserves and Cash Backing		298,894	102,982	160,692	177,575	113,031	50,495	70,766	60,049	27,550
MTREF Funded (1) / Unfunded (0)		1	1	1	1	1	1	1	1	1
MTREF Funded ✓ / Unfunded ×		✓	✓	✓	✓	✓	✓	✓	✓	✓

CHAPTER 8

Overview Of Budget-Related Policies

CHAPTER 8

OVERVIEW OF BUDGET-RELATED POLICIES

Budgeting is central to the process of prioritizing for service delivery and the management of the functions of Council. The Cacadu District Municipality's budgeting process is guided and governed by relevant legislation regulations and budget related policies.

The following budget-related policies were reviewed as part of the budget planning process:

- Banking and Investment Policy;
- Budget Policy;
- Supply Chain Management Policy;
- Virement Policy;
- Credit Control and Debt Collection;
- Tariff Policy; and
- Revenue By-Laws.

Due to the significant changes to budget related policies in 2011/2012 as a result of the demarcation process and incorporation of District Management Areas into the various local municipal areas, the policies were all revised and adopted in the previous year. These policies remain intact, other than the following:

Banking and Investment Policy

Section 13 (2) of the MFMA requires that a municipality have a policy dealing with cash management and investment.

The Cacadu District Municipality's Cash Management and Investment Policy are developed within the framework of the MFMA. There was however a need to revise the policy.

Supply Chain Management Policy

Municipalities are required in terms of section 111 of the MFMA to have a supply chain management policy.

The Cacadu District Municipality has a Supply Chain Management Policy, within the framework of the relevant legislation and regulations. There were however significant changes to the relevant legislation and regulations and therefore the Supply Chain Management Policy need to be updated to comply with the relevant legislation and regulations.

It is therefore necessary to recommend that the council rescinds the existing Budget Related policy as detailed below:

- Supply Chain Management Policy; and

And to adopt the revised Budget Related Policies:

- Banking and Investment Policy;
- Draft Supply Chain Management Policy;

CHAPTER 9

Overview Of Budget Assumptions

CHAPTER 9

OVERVIEW OF BUDGET ASSUMPTIONS

The 2012/13 – 2014/15 Medium Term Budget has been prepared in a less volatile global and local economic market which hopefully will result in realistic and accurate budget assumptions and a credible budget.

Global Economic Trends

The global environment remains a challenge. The Eurozone is expected to experience a recession in 2012, but growth in the US and Japan is expected to be more favourable. The SA inflation outlook has deteriorated and is forecast to remain above target for all of 2012. Inflation is likely to return to target range in Q1 2013. Inflation is set to peak at 6.6% in Q2 2012. The higher inflation forecast is mainly due the weak rand. In addition, food prices remain elevated. The South African Reserve Bank has cut its GDP growth estimate to 2.8% from 3.2% for 2012. For 2013 it expects growth to be in the region of 3.8%, down from 4.2%.Business confidence remains weak. Job growth is uncertain and the possibility of wage hikes could pose some risk to inflation. Growth in consumer spending has started to moderate. Credit extension trends remain relatively subdued. Oil prices have been surprisingly stable, but could spike higher. Gill Marcus ended her speech by saying that "the Monetary and Policy Committee (MPC) remains of the view that inflation pressures are primarily of a cost-push nature, but is concerned that a persistent upward trend in inflation and prolonged breach of the inflation target could have an adverse effect on inflation expectations which could reinforce the upward inflation dynamics". The MPC is aware of the slowing domestic economy and feels that given the lack of demand pressures, monetary tightening at this stage would not be appropriate.

In December 2011, headline CPI inflation rose by a relatively modest 0.2%m/m, with the annual rate remaining unchanged at 6.1%y/y. For 2011 as a whole, SA CPI inflation averaged a respectable 5.0%y/y. Looking ahead, there are still some upside risks to SA inflation. These include a range of administered prices (electricity, water, fuel etc.) as well as the recent Rand weakness. The extent to which these price pressures will impact core/underlying inflation will be heavily influenced by the strength of the domestic economy; which is currently slowing, thereby creating less opportunity for companies to pass-on cost increases.

Offshore, resolving the Euro-area financial crisis remains extremely complex. After the European Union (EU) summit on 8 and 9 December 2011, EU leaders announced the establishment of a new "fiscal compact", which aims to better enforce fiscal discipline within the region. However, the details of the new treaty are still vague. This means that there is a significant risk that the financial markets will remain relatively volatile, especially if growth rates continue to soften. There is also a real concern that the higher cost of refinancing sovereign debt will derail the ability for key governments (especially Italy) to affect the necessary fiscal discipline. Under the leadership of Mario Monti, Italy has adopted a severe austerity package aimed at eliminating its budget deficit by 2012. Italy requested that Germany assist with lowering Italian bond yields. The motivation is that without some incentive, it will be difficult to sell austerity to the Italian people. The EU will break-up without support from the populace, and the populace needs to be given a reason to remain part of the Union. The Italian 10-year bond yield is currently a little below 7%. Unfortunately, Italy has a

huge gross financing requirement of €440 billion for 2012, with about €130 billion in the first quarter. Should Italian bond yields push higher, the increased cost of borrowing could start to swamp the budget, and effectively undermine the government's ability to implement a managed and orderly path to fiscal discipline. The Greek private sector bail-out is still unresolved and Greece could still default.

The key policy concern for many emerging economics in 2012/2013 is how to control the upward bias inflation without severely dampening the economic recovery and job creation.

Socio Economic Trends in the District – Background and Basic Demographic

The South African National Census of 2001 is the most recent recognised source of South African statistical information, undertaken by Statistics South Africa (Stats SA) in October 2001.

The census determined the country's population as 44.8 million and Cacadu's population to be 369 782.

The Cacadu District covers approximately one third of the Eastern Cape's land area. However, it only houses 5.4% of the provinces' population, with an average distribution of seven people per square kilometer. Only 22% of houses are informal, and 2/3 of households have potable water and a flush toilet or pit latrine on site. Conditions are worse in the small towns of the interior where poverty can be severe, compounded by isolation from the mainstream economy.

The Cacadu area consists of a predominantly rural or agricultural base but differs from the mainstream 'rural' definition that refers primarily to the former homelands.
Population concentrations are in Makana, Kouga and Ndlambe, with more than 50% of residents in the District residing in these Municipalities. The remaining Municipalities all have less than 50 000 inhabitants per Municipality.

One explanation for this distribution is the variation in land types, agricultural practices and associated income generating opportunities that are characteristic of Cacadu's inland and coastal areas.

District Economy

The average growth rate of the Cacadu District is estimated at 1.1%, which is higher than the Provincial growth rate, estimated at 0.3% and slightly lower than the National growth rate of 1.2%. There has been a significant decrease in the growth rate of the District between 1996 (2.6%) to 2007 (1.1%).
There is a correlation between the concentration of people and population growth trends, with Makana, Kouga & Ndlambe experiencing the most significant increases between 1996 and 2007. Camdeboo and Sundays River Valley have also experienced increases over this period. Locally, internal migration trends are predominantly towards the more affluent centres of Makana, Kouga and Ndlambe, presumably by people in search of improved economic opportunities.

Migration trends increase the number of people seeking employment, demand for housing and other associated services in more secure economic areas. Living in larger cities permits individuals and families to take advantage of the opportunities of proximity, diversity, and marketplace competition. Rural migrants are attracted by the possibilities that larger cities can offer, but can find themselves in informal settlements and experience extreme poverty. Migration trends need to be studied and formulated as a planned phenomenon to prevent urban sprawl and the perpetuation of impoverishment. The Medium Term Spatial Framework (MTSF) stipulates that effective and efficient urban management and development should provide employment and economic growth opportunities. Statistical trends of migration within the Cacadu area should be used to influence the Spatial Development Frameworks of affected local municipalities to ensure that correct measures are in place to accommodate an anticipated influx.

The Cacadu District Municipality's Progress Development Indicators

There has been progress on improving the standards of living in the district. The improvement in the Human Development Index between 1996 and 2007 has been significant.

The HDI in Cacadu has specific spatial and social characteristics. Those municipalities with an urban bias display a stronger Human Development Index (HDI) demonstrating that human development was higher in urban rather than rural areas. These LMs include:

- Camdeboo (0.58)
- Makana (0.58)
- Ndlambe (0.58)
- Kouga (0.64)

The reduction in poverty and improvement in living standards can be attributed to steady economic growth over the same period. The problem with unemployment especially in the rural areas is a challenge and is the main reason many people live in poverty. Although social grants have provided a safety net for some people, it is not enough to ensure people live above the poverty line.

According to STATS SA, South Africa's unemployment rate has declined from 23.1% in 2008 to 21.9% April 2009. The unemployment rate in Cacadu also declined between 2006 (32.1 %) and 2007 (31.4%). The Cacadu unemployment rate however remains substantially higher than the South African average. The rate of unemployment in Cacadu can be compared to other African Countries of Cameroon and Equatorial Guinea both of whom hold an unemployment rate of 30%. According to the GID, the unemployment rate has increased from 28.9% in 1996 to 31.4% in 2007.

Unemployment in Cacadu is coupled with slow job growth. Cacadu specific industries are limited with little expansion and or revitalization plans. This situation has resulted in the obvious increase in the number of job seekers. The increasing numbers of unemployed residents erodes the private income source of service provision and increases the demand for social services.

An economy with high unemployment is not utilising all of the labour resources available to it and is thus operating below its productive potential. Such an economy could have higher outputs if all of the available workforce were gainfully employed in industrious enterprises.

The MTSF calls specifically for efforts to be taken to identify and enhance existing economic opportunities in the interests of work creation and sustainable livelihoods.
The current situation in Cacadu requires:

- The mobilisation of existing industries to increase production or add value to existing products;
- The investigation and establishment of new or alternative production industries;
- Labour to become skilled in providing the services required by existing industries;
- A drive to establish and support gainful self-employment; and
- The establishment of a committed work ethic.

Long term unemployment has negative effects beyond impoverishment and social dependency of the jobless. These include:

- During a long period of unemployment, workers can lose their skills, causing a loss of human capital;
- Being unemployed can also reduce the life expectancy of workers by approximately 7 years; and
- High unemployment can encourage xenophobia as workers fear that foreigners could occupy available positions

CDM's Economic Base

Cacadu ranks as a third largest economy of the province. The two predominant economic sectors within the District are agriculture and tourism.

Agriculture, the Economy and Social Impact

Agriculture dominates the district's economy, contributing 28% of all value added and amounting to 41% of formal employment.

Small-stock farming predominates in the dry Karoo interior. This is the centre of wool and mohair farming in the Eastern Cape. Karoo mutton is known for its high quality and is also exported. Cattle and dairy farming are dominant in the areas around Grahamstown, Cookhouse, Alexandria and Humansdorp. Stock production has seen a decline in the past decade, primarily as a result of game farm establishment and the expansion of the Addo National Elephant Park.

Game reserves are now a major industry within the district and contribute to the other prominent economic sector of the area, namely tourism.

The Langkloof valley is home to deciduous and stone fruit production. Major citrus farming areas are irrigated from the Sundays and Fish Rivers. Fruit is exported through Port Elizabeth. Commercial forestry is established around Tsitsikamma and Grahamstown. A small fishing industry operates from St Francis, centered on rock lobster.

Manufacturing, focused on agro-processing, is a relatively small sector, providing only 10% of value added and 7% of employment.

Agro-processing is currently limited to food and dairy. Furniture production is present in the larger towns of Grahamstown and Humansdorp. Small businesses and craft co-operatives in district towns focus on specialty products ranging from hand knitted mohair items to essential oils.

Tourism, the Economy and Social Impact

Tourism is well established in Cacadu. Tourism attractions include the well-known Tsitsikamma National Park, the Baviaanskloof Mega-Reserve (a World Heritage Site), and the Addo Elephant National Park and the coastal resorts of Jeffrey's Bay and Port Alfred. Farm tourism is beginning to develop in the Karoo, and Graaff-Reinet is commonly visited for its history and architecture.

This economic sector has massive potential for growth. The Addo and Baviaans Parks and the Fish River Reserve are expanding, and will increase the attraction of game reserves in the district with economic spin-offs in terms of retail, accommodation, hospitality etc.
Government services play a significant role in the economy, providing 28% of added value and 23% of formal employment.

Summary of Budget Assumptions

The global and national economic outlook has improved and higher growth rates are expected over the medium term. This impact positively on collection rates of municipalities. The current harsh economic conditions are hard for both the businesses and households which have impacted negatively on the payment for municipal services.

The table hereafter gives a summary of the assumptions used to prepare the medium term budget.

Supporting Table: Social, Economic and Demographic Statistics and Assumptions

Description of Economic Indicator	2009/2010 Actual	2010/2011 Estimate	2011/2012	2012/2013	2013/2014
Demographics					
Population (Stats SA 2001)	388 210	388 210	388 210		
Economic					
Inflation / inflation outlook (CPIX)	6,7	4,3	6,1	6,6	5,5
Interest rate – borrowing	N/A	N/A	N/A	N/A	N/A
Interest rate – investment	8	6	7	6	6
Remuneration increases	8	8	6	5	5
Collection Rates					
Property tax / services charges					
Rental of facilities & equipment					
Interest – external investments					
Interest – debtors					
Revenue from agency services					

CHAPTER 10

Overview of Budget Funding

CHAPTER 10

OVERVIEW OF BUDGET FUNDING

Review of past performance

Operating expenditure

The overall financial performance results for the 2011/2012 financial year forecasts an operating deficit of R23.9 million. This is a budgeted deficit and not a real deficit which can only be calculated after the financial year end.

A summarized extract of the statement of financial performance is as follows:

Details	Forecasted Actuals 2010/2011
Revenue	122.1
Expenditure	146.0
Operating Deficit	(23.9)

Expenditure exceeds Revenue by an amount of R23.9 million.

BUDGET STRATEGIES

The Municipality's budget reflects the strategic outcomes embodied in the IDP and related strategic policies. Such a focus represents a shift away from detailed line-item budgeting that tend to focus on inputs. The budget that the Council will consider is at a high level vote, enabling the accounting officer to oversee the implementation and management of the budget in accordance with appropriate policies and internal controls through regular monthly, quarterly and half yearly reports (sections 71, 52 and 72) to Council on financial and outcome performance. The Service Delivery Budget Implementation Plan (SDBIP) linked to the IDP and Budget is also tabled today which will enable performance measurement as agreed in performance contracts of senior officials.

FINANCIAL CHALLENGES AND CONSTRAINTS

Since its levy base was reduced by 94% in 2000 with the establishment of the Nelson Mandela Metropolitan Municipality, the CDM has become dependent on its interest earnings to fund its operating expenditure.

The CDM still faces two main financial challenges:

- either increasing its discretionary revenue base or reducing its operating expenditure in order to become less dependent on interest earnings and contributions from the accumulated surpluses to balance its budget; and
- Achieving long term financial sustainability.

In the dynamic local government environment there are significant challenges for municipalities to meet legislative requirements, particularly in the areas of governance and the MFMA. The CDM's efforts to comply with the MFMA Accounting Standards for municipalities and audit opinion are a good example. In order to meet these ever increasing obligations, new skills, systems, additional financial resources and personnel are required.

Over the last few years, staff numbers have steadily increased, partly as a result of these compliance requirements and partly because of additional functions to be performed. The increased payroll costs have been funded from interest earnings, equitable share and the Levy Replacement Grant.

Unfortunately, the Equitable Share of national revenue is inadequate, which has forced the CDM to become even more reliant on interest earnings to finance operating expenditure. The CDM's Equitable Share Grant increased by a mere 3%, whilst payroll costs increased by 6.9%. The municipality's effort to balance the budget, to achieve financial sustainability in the medium term remains a challenge.

While the CDM expected the equitable share to increase in line with additional functions, this did not materialize.

The CDM believes that it cannot credibly promote its district or successfully lobby for funds from other sources unless it demonstrates that it:

- Can plan and manage strategically; and
- Can prioritize and spend funds efficiently on development programmes.

In respect of the first, it believes that its new approach to strategic planning through its spatial development framework is a step in the right direction.

In order to achieve the second, the CDM needs to do two things:

- Complete projects in a timely manner and on budget; and
- Identify ways of increasing its productivity and reducing its operating expenditure to a level which can be funded within its sustainable discretionary funding envelope.

The medium-term budget for the next three years was prepared within the context of government's macro-economic framework as well as NT guidelines.

2.2 Main Sources of Revenue

The Municipality's main sources of sustainable own discretionary revenue over the medium term will be Equitable Share, which includes the Levy Replacement Grant and will amount to R71.2 million for the 2012/2013 financial year. The allocations for the outer years are R74.5 million (2013/2014) and R78.6 million (2014/2015) which represents an increase of 9% over the 2011/2012 financial year. The review of the local government fiscal framework by NT has had a significant impact on the CDM's revenue budget with the phasing out of RSC levies; the municipality is now exclusively dependent on grant funding to finance its operations.

The estimated income from our main sources of discretionary revenue for the 2012/2013 financial year amounts to R88.2 million, this excludes other Income.

These are:

Income Source	**Forecast 2011/2012**	**Budget 2012/2013**	**Increase**
	R	R	%
Interest on Investments	16.6	16.9	1.8
Equitable Share	15.7	17.1	8.9
Levy Replacement Grant	52.6	54.2	3.0
Total	84.9	88.2	3.9

Financial Sustainability

Financial sustainability can be defined as government's ability to manage its finances so it can meet its spending commitments, both now and in the future. It ensures future generations of taxpayers do not face an unmanageable tax burden for government services provided to the current generation.

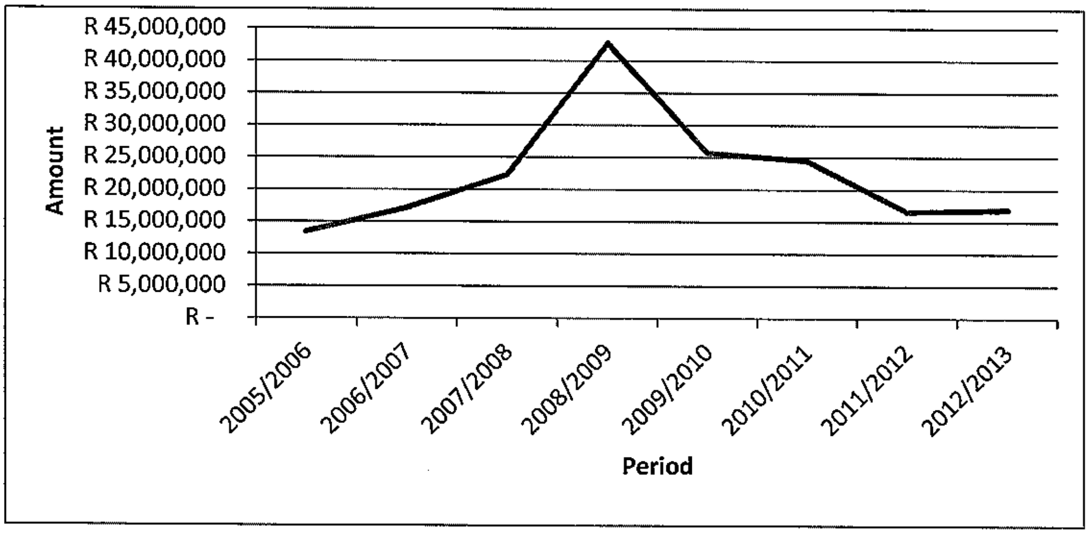
Indicators which could provide evidence of unsustainable or sustainable financial practices can be classified into:

- Income generating efforts;
- Efficiently delivered services that are appropriate to needs;
- Short term and long term financial obligations; and
- Ability to maintain, renew and upgrade assets.

The CDM has struggled to perform its legal mandate because of its inadequate revenue base. Due to the fact that it had its tax base significantly reduced since the abolishment of RSC levies; it is now totally dependent on national government grants to finance its operating expenditure. Since 2002, in spite of a limited revenue base, additional functions such as fire fighting services, environmental health as well as onerous legislative compliance requirements which have placed enormous demands on the institution, which resulted in the increase in its staff establishment to respond to the additional responsibilities, it nevertheless managed to make a significant contribution to the improvement of the quality of life of the inhabitants in the district.

In order to respond to these challenges, the municipality had to adopt a pragmatic approach to ensure that it is able to continue providing services and add value in the district. Over a number of years it has been able to maintain reserve funds (Capital Replacement Reserve), which have recently been transferred to the Accumulated Surplus Account. It has only been possible to maintain service standards through the use of interest on investments to finance operating expenditure. In the 2012/13 Operating Budget it is estimated that an amount of R16.9 million will be used to finance operating expenditure. This represents 18.4% of available discretionary sources of revenue. The interest income has been based on an average interest rate of 6% being earned in the 2011/12 financial year. Interest rates are being reduced and currently money invested earns an average of 5.5 % interest. Detailed below is a graph which gives an indication of how interest earnings have been used to balance the budget.

Growth in the use of interest to finance Operating Expenditure



Although there are concerns that this financing approach is not sustainable in the long term, the municipality has no other funding option at this stage in its history. It is obvious that the municipality would be ineffective if it had to reduce its expenditure and its staff establishment within the limits of available discretionary resources excluding interest income.

National Treasury has advised that it will continue to compensate district municipalities through the Levy Replacement Grant (LRG).

Reforms will however be made to the Levy Replacement Grant in future to make it more reflective of the extent of service delivery responsibilities of the municipality rather than historical RSC levy collection rates. This is very good news for the Cacadu District, as grants to the municipality have been calculated on a low baseline amount. Revisions to the local government fiscal framework are being considered, including determining appropriate funding for district municipalities, which will be informed by the outcomes of the COGTA White Paper policy review.

Until that process has been finalized, it is evident that the current funding approach will have to be maintained to ensure that service provision is not disrupted or compromised.

It is, however, incumbent on the management and political representatives to ensure that the utilization of unsustainable revenue sources to finance operating expenditure is undertaken in a responsible manner and that a capping is placed on the utilization of the accumulated surplus until a clearer picture emerges of future district municipality's revenue sources.

Capital expenditure

Capital expenditure for the 2012/2013 financial year is detailed in **Annexure "E"**.

Funding sources

The capital expenditure will be funded from Accumulated Surpluses. In 2012/2013 financial year, approximately R16.11 million will be financed from Accumulated surpluses.

Funding arrangements and strategies

The Cacadu District Municipality has numerous funding options available, both short term and long term financing that are in line with the MFMA. The Cacadu District Municipality Budget and Treasury Office (BTO) continuously analyses current and available financing arrangements, with an aim of identifying best financing mix. The BTO also monitors that the funding mix is in line with prudent indicators such as the revenue-to-debt ratio.

Short term funding

Section 45 of MFMA guides short-term borrowing of municipalities. Liquidity management is of paramount significance in a robust risk management framework. Due to a weak tax base Cacadu District Municipality does not use loan funding to finance capital expenditure.

Investments

Investments for the Cacadu District Municipality are done in accordance with and adherence to the Municipal Investment Regulation of the MFMA, Cacadu District Municipality's Investments Policy and other relevant legislation. Cash flow forecast and liquidity needs by the Cacadu District Municipality provides guidance for the type of investments employed and tenor thereof. The investments are made with primary regard for the risk profile and appetite of the investment, liquidity needs of the Cacadu District Municipality and the return on investments.

The BTO is obliged to invest all the Cacadu District Municipality's funds within approved limits with counter parties' approval by Council. Due to high liquidity needs of the Cacadu District Municipality, the investment portfolio constitutes mainly of money market instruments. The BTO continuously analyses the market for good investment opportunities relative to appropriate benchmarks and market conditions.

Measures of financial performance

- Current ratio shall not be less than 1 %
- Debt revenue shall be limited to 25%
- Salaries to operating not more than 30%
- Cost coverage ratio should cover at least one month.

The table below reflects the projected ratio's of the Cacadu District Municipality.

	Bench-mark	2009/10	2010/11	2011/12
Current Ratio	2:1	2:1	2:1	2:1
Salaries as a % of Operating Expenditure (excl. Grants)	30%	29.0%	29.1%	29.5%

Current ratio

- Current ratio measures the ability of the Cacadu District Municipality to pay its current liabilities out of the current assets. The industry usually looks for a ratio of 2:1; however the acceptable current ratio is 1:1 for municipalities.
- The current ratio is above 1:1 which means that the Cacadu District Municipality will be able to meet its short term obligation if the trend continues.
- The ratio needs to be given utmost attention and the Cacadu District Municipality will have to create cash through the operating account (minimise costs) to maintain liquidity.

Salaries ratio

Employee costs represent 22.2% of the total expenditure including project expenditure for the 2011/12 financial year. It should however be pointed out that the payroll costs as a percentage of the discretionary revenue is 46%. This is due to the fact that the business of CDM is mainly service related with a human capital figure that supports this function.

Ratio analysis

The current debt to revenue ratio need to be maintained going forward. The financial plan tries not to place more pressure on those ratios that are stretched (current ratios) and projects improved financial ratios in the outer financial years.
The level of capital investment and infrastructure projects in the outer years depends on (cash) surpluses and the financial plan is utilizing these (cash) surpluses towards capital infrastructure investments and soft support and capacity building programmes.

Challenges

The Cacadu District Municipality is facing the following challenges:

- Dependence on grant funding;
- Collectively managing the cost down (doing more with less);
- Reviewing all Cacadu District Municipality's services and programs for operational efficiencies to improve service levels and delivery;
- Exploring opportunities for cost saving (shared services); and
- Exploring Management and Renewals Strategy.
- Additional function such as Environment Health services and Fire Fighting services and decreasing Equitable of national revenues.

Financial Risks

The financial risks include:

- Changes in economic variables like inflation, petrol price, etc;
- Current economic downscale and the impact on payment levels and grant funding;
- Unemployment trends; and
- Global financial instability.

The Cacadu District Municipality's financial viability has been planned through financial modeling over five (5) years, the focus being on its financial performance, financial position and the cash flow statement. The plan is based on a number of assumptions. The assumptions have been developed to reflect a sustainable financial position over a planned period and to ensure that there is sufficient capacity to fund operating and capital expenditure. The plan seeks to address short-term and to achieve long-term financial stability while maintaining user charges/tariffs within reasonable levels.

The long-term financial plan has taken a conservative approach in projecting the Cacadu District Municipality's financial position in the outer years. A Sustainability Assessment Report was first tabled in a council meeting held on 26 August 2009.

This report clearly identified the risks of current funding strategies and gave advice with regard to avoiding future cash flow problems in the medium term.

Statement of tariff setting and revenue strategies

The MFMA requires annual budgets of municipalities to be funded by realistically anticipated revenue to be collected, based on the collection level to date and the actual revenue collected in previous financial years.

The Cacadu District Municipality annually reviews the tariffs to ascertain whether they are still capable of producing the required revenue envelope, taking note of the prevailing trends. This

process of tariff setting takes place within the framework of the Cacadu District Municipality's Tariff Policy, which is based on social, economic and financial principles.

While the Cacadu District Municipality is committed to maintain tariff increases within the forecasted inflation, increases above inflation are applied to some services (mainly major trading services) due to budgetary requirements aimed at sustaining service provision.

For the 2012/13 financial year tariff increases for the major services were driven by the following broad considerations:

- The projected electricity and fuel levy increases;
- The deteriorated economic outlook; and
- The impact of inflation and other cost increases.

Informed by the aforementioned considerations, the Cacadu District Municipality will increase tariffs for its services

The scheduled of tariffs and charges is attached as **Annexure "F"**.

CHAPTER 11

Expenditure On Allocations And Grant Programme

DC10 Cacadu - Supporting Table SA18 Transfers and grant receipts

Description	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
RECEIPTS:									
Operating Transfers and Grants									
National Government:	**134,281**	**217,127**	**135,591**	**93,568**	**96,214**	**86,396**	**91,814**	**76,746**	**80,016**
Local Government Equitable Share	10,920	13,968	18,294	14,591	14,591	12,786	17,118	18,683	21,059
RSC Levy Replacement	46,518	49,678	51,093	52,629	52,629	52,629	54,207	55,833	57,507
Finance Management	394	1,488	1,184	1,250	1,250	1,250	1,250	1,500	1,250
Municipal Systems Improvement	1,165	932	507	790	1,246	590	1,140	200	200
Restructuring grant	–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant	75,284	151,061	64,514	24,308	26,498	19,141	18,099	530	–
Other transfers/grants [insert description]									
Provincial Government:	**42,996**	**52,577**	**34,550**	**5,920**	**6,460**	**5,806**	**6,243**	**6,433**	**6,649**
Health subsidy	31,355	38,751	22,190	–	–	–	–	–	–
Housing	659	1,203	940	–	–	–	–	–	–
Disaster Management	3,963	4,695	4,086	1,000	1,270	1,000	1,000	1,000	1,000
Pensioners	3,055	3,233	3,248	3,920	3,920	3,806	4,243	4,433	4,649
Other transfers/grants [insert description]	3,963	4,695	4,086	1,000	1,270	1,000	1,000	1,000	1,000
District Municipality:	–	–	–	–	–	–	–	–	–
Other grant providers:	–	**1,517**	**2,245**	**2,100**	**2,530**	**2,530**	–	–	–
Development Bank of South Africa	–	1,517	2,245	2,100	2,530	2,530	–	–	–
Total Operating Transfers and Grants	**177,277**	**271,221**	**172,386**	**101,588**	**105,204**	**94,732**	**98,056**	**83,179**	**86,665**
Capital Transfers and Grants									
National Government:	–	–	–	–	–	–	–	–	–
Other capital transfers/grants [insert desc]									
Provincial Government:	–	–	–	–	–	–	–	–	–
Other capital transfers/grants [insert description]									
District Municipality:	–	–	–	–	–	–	–	–	–
0									
Other grant providers:	–	–	–	–	–	–	–	–	–
Development Bank of So									
Total Capital Transfers and Grants	–	–	–	–	–	–	–	–	–
TOTAL RECEIPTS OF TRANSFERS & GRANTS	**177,277**	**271,221**	**172,386**	**101,588**	**105,204**	**94,732**	**98,056**	**83,179**	**86,665**

DC10 Cacadu - Supporting Table SA19 Expenditure on transfers and grant programme

Description	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
EXPENDITURE:									
Operating expenditure of Transfers and Grants									
National Government:	**138,937**	**93,417**	**92,726**	**89,568**	**86,431**	**84,626**	**73,715**	**76,216**	**80,016**
Local Government Equitable Share	10,920	13,968	18,294	14,591	14,591	12,786	17,118	18,683	21,059
RSC Levy Replacement	46,518	49,678	51,093	52,629	52,629	52,629	54,207	55,833	57,507
Finance Management	615	1,406	1,228	1,250	1,250	1,250	1,250	1,500	1,250
Municipal Systems Improvement	1,484	932	507	790	1,246	1,246	1,140	200	200
Restructuring grant	861	2,727	–	–	–	–	–	–	–
Municipal Infrastructure Grant	78,539	24,707	21,605	20,308	16,715	16,715	–	–	–
Other sundry grants	–	–	–	–	–	–	–	–	–
Provincial Government:	**87,028**	**193,071**	**84,963**	**36,795**	**38,336**	**24,174**	**24,359**	**9,402**	**9,839**
Health subsidy	–	–	–	–	–	–	–	–	–
Housing	659	1,203	143	–	–	–	–	–	–
Disaster Management	2,315	3,850	3,165	1,000	1,270	1,240	1,000	1,000	1,000
Pensioners	8,629	9,210	8,317	7,496	7,496	7,379	7,992	8,402	8,839
Other sundry grants	75,424	178,808	73,337	28,299	29,570	15,555	15,367	–	–
District Municipality:	–	–	–	–	–	–	–	–	–
0									
Other grant providers:	**974**	**2,508**	**2,599**	**2,100**	**3,188**	**3,188**	–	–	–
Development Bank of South Africa	974	2,508	2,599	2,100	3,188	3,188			
Total operating expenditure of Transfers and Grants:	**226,939**	**288,995**	**180,287**	**128,462**	**127,954**	**111,987**	**98,074**	**85,618**	**89,855**
Capital expenditure of Transfers and Grants									
National Government:	–	–	–	–	–	–	–	–	–
Other capital transfers/grants [insert desc]									
Provincial Government:	–	–	–	–	–	–	–	–	–
Other capital transfers/grants [insert description]									
District Municipality:	–	–	–	–	–	–	–	–	–
0									
Other grant providers:	–	–	–	–	–	–	–	–	–
Development Bank of So									
Total capital expenditure of Transfers and Grants	–	–	–	–	–	–	–	–	–
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	**226,939**	**288,995**	**180,287**	**128,462**	**127,954**	**111,987**	**98,074**	**85,618**	**89,855**

DC10 Cacadu - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
<u>Operating transfers and grants:</u>									
National Government:									
Balance unspent at beginning of the year	149,882	101,209	65,686	23,984	17,066	17,066	36,127	18,597	18,040
Current year receipts	97,677	356,180	22,046	84,768	65,408	64,481	70,334	71,526	74,782
Conditions met - transferred to revenue	**146,350**	**391,703**	**70,666**	**108,987**	**57,550**	**45,420**	**87,864**	**72,084**	**75,099**
Conditions still to be met - transferred to liabilities	101,209	65,686	17,066	(235)	24,924	36,127	18,597	18,040	17,723
Provincial Government:									
Balance unspent at beginning of the year	44,227	(23,317)	101,351	29,673	29,673	29,673	26,049	22,722	18,713
Current year receipts	13,644	50,100	31,889	1,000	31,037	13,539	14,633	5,393	5,608
Conditions met - transferred to revenue	**81,188**	**(74,568)**	**103,567**	**13,850**	**26,896**	**17,164**	**17,960**	**9,402**	**9,839**
Conditions still to be met - transferred to liabilities	(23,317)	101,351	29,673	16,823	33,814	26,049	22,722	18,713	14,481
District Municipality:									
Balance unspent at beginning of the year									
Current year receipts									
Conditions met - transferred to revenue	–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities									
Other grant providers:									
Balance unspent at beginning of the year	224	1,187	484	84	84	84	0	0	0
Current year receipts	963	1,919	2,468	2,100	3,104	3,104			
Conditions met - transferred to revenue	–	**2,622**	**2,868**	**2,184**	**3,188**	**3,188**	–	–	–
Conditions still to be met - transferred to liabilities	1,187	484	84	0	0	0	0	0	0
Total operating transfers and grants revenue	**227,538**	**319,758**	**177,101**	**125,021**	**87,633**	**65,771**	**105,824**	**81,486**	**84,938**
Total operating transfers and grants - CTBM	**79,079**	**167,521**	**46,823**	**16,588**	**58,739**	**62,176**	**41,319**	**36,752**	**32,204**
<u>Capital transfers and grants:</u>									
National Government:									
Balance unspent at beginning of the year									
Current year receipts									
Conditions met - transferred to revenue	–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities									
Provincial Government:									
Balance unspent at beginning of the year									
Current year receipts									
Conditions met - transferred to revenue	–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities									
District Municipality:									
Balance unspent at beginning of the year									
Current year receipts									
Conditions met - transferred to revenue	–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities									
Other grant providers:									
Balance unspent at beginning of the year									
Current year receipts									
Conditions met - transferred to revenue	–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities									
Total capital transfers and grants revenue	–	–	–	–	–	–	–	–	–
Total capital transfers and grants - CTBM	–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS REVENUE	**227,538**	**319,758**	**177,101**	**125,021**	**87,633**	**65,771**	**105,824**	**81,486**	**84,938**
TOTAL TRANSFERS AND GRANTS - CTBM	**79,079**	**167,521**	**46,823**	**16,588**	**58,739**	**62,176**	**41,319**	**36,752**	**32,204**

CHAPTER 12

Allocation And Grants Made By The Municipality

DC10 Cacadu - Supporting Table SA21 Transfers and grants made by the municipality

Description	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Cash Transfers to other municipalities									
Environmental Health Subsidy	5,890	6,479	6,442	7,086	7,086	7,086	7,800	8,200	
Fire Services				10,175	10,175	10,175	5,500	4,400	
Total Cash Transfers To Municipalities:	**5,890**	**6,479**	**6,442**	**17,261**	**17,261**	**17,261**	**13,300**	**12,600**	**–**
Cash Transfers to Entities/Other External Mechanisms									
Kouga Development Agency	550	800	864	900	1,016	900			
Grant operating expenditure	169,582	225,153	110,203	60,653	59,678	40,548	37,740	11,330	11,356
Total Cash Transfers To Entities/Ems'	**170,132**	**225,953**	**111,067**	**61,553**	**60,693**	**41,448**	**37,740**	**11,330**	**11,356**
Cash Transfers to other Organs of State									
Environmental Health Subsidy									
Total Cash Transfers To Other Organs Of State:	–	–	–	–	–	–	–	–	–
Cash Transfers to Organisations									
Environmental Health Subsidy									
Total Cash Transfers To Organisations	–	–	–	–	–	–	–	–	–
Cash Transfers to Groups of Individuals									
Environmental Health Subsidy									
Total Cash Transfers To Groups Of Individuals:	–	–	–	–	–	–	–	–	–
TOTAL CASH TRANSFERS AND GRANTS	**176,022**	**232,432**	**117,509**	**78,814**	**77,954**	**58,709**	**51,040**	**23,930**	**11,356**
Non-Cash Transfers to other municipalities									
Insert description									
Total Non-Cash Transfers To Municipalities:	–	–	–	–	–	–	–	–	–
Non-Cash Transfers to Entities/Other External Mechanisms									
Environmental Health Subsidy									
Total Non-Cash Transfers To Entities/Ems'	–	–	–	–	–	–	–	–	–
Non-Cash Transfers to other Organs of State									
Environmental Health Subsidy									
Total Non-Cash Transfers To Other Organs Of State:	–	–	–	–	–	–	–	–	–
Non-Cash Grants to Organisations									
Environmental Health Subsidy									
Total Non-Cash Grants To Organisations	–	–	–	–	–	–	–	–	–
Groups of Individuals									
Environmental Health Subsidy									
Total Non-Cash Grants To Groups Of Individuals:	–	–	–	–	–	–	–	–	–
TOTAL NON-CASH TRANSFERS AND GRANTS	–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS	**176,022**	**232,432**	**117,509**	**78,814**	**77,954**	**58,709**	**51,040**	**23,930**	**11,356**

CHAPTER 13

Councillor and Board Members Allowances and Employee Benefits

DC10 Cacadu - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	3,104	3,177	3,264	4,254	4,254	4,254	5,245	5,539	5,838
Pension and UIF Contributions	–	–	–	–	–	–	–	–	–
Medical Aid Contributions	–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance	1,149	1,115	1,149	1,418	1,418	1,418	1,230	1,299	1,369
Cellphone Allowance	179	185	191	250	250	250	220	232	245
Housing Allowances	–	–	–	–	–	–	–	–	–
Other benefits and allowances	40	63	79	118	118	118	104	110	116
Sub Total - Councillors	**4,472**	**4,540**	**4,683**	**6,040**	**6,040**	**6,040**	**6,799**	**7,180**	**7,567**
% increase		**1.5%**	**3.1%**	**29.0%**	**–**	**–**	**12.6%**	**5.6%**	**5.4%**
Senior Managers of the Municipality									
Basic Salaries and Wages	2,241	–	2,684	2,817	2,817	2,817	3,024	3,175	3,334
Pension and UIF Contributions	254	–	283	291	291	291	277	291	305
Medical Aid Contributions	28	–	35	34	34	34	–	–	–
Overtime									
Performance Bonus									
Motor Vehicle Allowance	–	616	263	540	540	540	564	592	622
Cellphone Allowance	–	–	25	25	25	25	25	26	28
Housing Allowances	–	–	–	–	–	–	–	–	–
Other benefits and allowances	35	–	216	222	222	222	227	238	250
Payments in lieu of leave	21	7	79	52	52	52	73	77	81
Long service awards									
Post-retirement benefit obligations									
Sub Total - Senior Managers of Municipality	**2,579**	**623**	**3,585**	**3,981**	**3,981**	**3,981**	**4,190**	**4,400**	**4,620**
% increase		**(75.8%)**	**475.4%**	**11.0%**	**–**	**–**	**5.3%**	**5.0%**	**5.0%**
Other Municipal Staff									
Basic Salaries and Wages	19,845	21,573	22,105	26,874	26,784	23,028	27,622	29,168	30,744
Pension and UIF Contributions	592	733	786	1,323	1,413	891	1,241	1,311	1,381
Medical Aid Contributions	159	218	292	604	604	336	745	787	829
Overtime									
Performance Bonus	213	128	418	310	310	245	277	293	309
Motor Vehicle Allowance	1,314	1,224	1,020	1,190	1,190	904	1,212	1,594	1,681
Cellphone Allowance	131	130	128	168	168	127	162	171	180
Housing Allowances	80	74	68	374	374	–	425	449	474
Other benefits and allowances	648	648	758	829	829	829	723	727	732
Payments in lieu of leave									
Long service awards	96	166	143	404	404	381	450	475	501
Post-retirement benefit obligations									
Sub Total - Other Municipal Staff	**23,078**	**24,893**	**25,718**	**32,075**	**32,075**	**26,741**	**32,858**	**34,976**	**36,830**
% increase		**7.9%**	**3.3%**	**24.7%**	**–**	**(16.6%)**	**22.9%**	**6.4%**	**5.3%**
Total Parent Municipality	**30,129**	**30,056**	**33,986**	**42,096**	**42,096**	**36,762**	**43,847**	**46,555**	**49,017**
		(0.2%)	**13.1%**	**23.9%**	**–**	**(12.7%)**	**19.3%**	**6.2%**	**5.3%**
Board Members of Entities									
Basic Salaries and Wages									
Pension and UIF Contributions									
Medical Aid Contributions									
Overtime									
Performance Bonus									
Motor Vehicle Allowance									
Cellphone Allowance	179	187	196	253	253	230	226	239	252
Housing Allowances									
Other benefits and allowances	2	66	93	100	100	90	270	285	301
Board Fees									
Payments in lieu of leave									
Long service awards									
Post-retirement benefit obligations									
Sub Total - Board Members of Entities	**181**	**253**	**289**	**353**	**353**	**319**	**496**	**524**	**552**
% increase		**40.0%**	**14.1%**	**22.0%**	**–**	**(9.4%)**	**55.1%**	**5.7%**	**5.4%**
Senior Managers of Entities									
Basic Salaries and Wages									
Pension and UIF Contributions									
Medical Aid Contributions									
Overtime									
Performance Bonus									
Motor Vehicle Allowance									
Cellphone Allowance									
Housing Allowances									
Other benefits and allowances									
Payments in lieu of leave									
Long service awards									
Post-retirement benefit obligations									
Sub Total - Senior Managers of Entities	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
% increase		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Other Staff of Entities									
Basic Salaries and Wages									
Pension and UIF Contributions									
Medical Aid Contributions									
Overtime									
Performance Bonus									
Motor Vehicle Allowance									
Cellphone Allowance									
Housing Allowances									
Other benefits and allowances									
Payments in lieu of leave									
Long service awards									
Post-retirement benefit obligations									
Sub Total - Other Staff of Entities	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
% increase		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Municipal Entities	**181**	**253**	**289**	**353**	**353**	**319**	**496**	**524**	**552**
TOTAL SALARY, ALLOWANCES & BENEFITS	**30,310**	**30,309**	**34,275**	**42,449**	**42,449**	**37,081**	**44,343**	**47,079**	**49,569**
% increase		**(0.0%)**	**13.1%**	**23.8%**	**–**	**(12.6%)**	**19.6%**	**6.2%**	**5.3%**
TOTAL MANAGERS AND STAFF	**25,657**	**25,516**	**29,303**	**36,056**	**36,056**	**30,722**	**37,048**	**39,375**	**41,449**

DC10 Cacadu - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1. Rand per annum	No.	Salary	Contributions 1.	Allowances	Performance Bonuses	In-kind benefits	Total Package 2.
Councillors							
Speaker		400,300	9,600	153,300			563,200
Chief Whip							–
Executive Mayor		500,400	11,200	206,500			718,100
Deputy Executive Mayor							–
Executive Committee		2,789,500	101,780	1,297,000			4,188,280
Total for all other councillors							–
Total Councillors	–	**3,690,200**	**122,580**	**1,656,800**			**5,469,580**
Senior Managers of the Municipality							
Municipal Manager (MM)		781,031	124,000	163,080	63,200		1,131,311
Chief Finance Officer		686,700	115,600	149,889	56,400		1,008,589
Director Infrastructure		917,600	15,300	150,009	56,100		1,139,009
Director Economic Development		639,100	95,000	125,902	50,900		910,902
							–
							–
List of each offical with packages >= senior manager							
							–
							–
							–
							–
							–
							–
							–
							–
							–
							–
							–
							–
							–
Total Senior Managers of the Municipality	–	**3,024,431**	**349,900**	**588,880**	**226,600**		**4,189,811**
A Heading for Each Entity							
List each member of board by designation							
							–
							–
							–
							–
							–
							–
							–
							–
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							–
							–
							–
							–
							–
							–
							–
Total for municipal entities	–	–	–	–	–		–
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	–	**6,714,631**	**472,480**	**2,245,680**	**226,600**		**9,659,391**

DC10 Cacadu - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	2010/11			Current Year 2011/12			Budget Year 2012/13		
Number	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities									
Councillors (Political Office Bearers plus Other Councillors)	27	–	27	27	–	27	27	–	27
Board Members of municipal entities									
Municipal employees									
Municipal Manager and Senior Managers	4	–	4	4	–	4	4	–	4
Other Managers	16	–	16	16	–	16	16	–	16
Professionals	12	4	8	12	4	8	12	4	9
Finance	3	1	2	3	1	2	3	1	3
Spatial/town planning									
Information Technology									
Roads									
Electricity									
Water									
Sanitation									
Refuse									
Other	9	3	6	9	3	6	9	3	6
Technicians	7	3	4	7	3	4	7	3	4
Finance	5	3	2	5	3	2	5	3	2
Spatial/town planning	1	–	1	1	–	1	1	–	1
Information Technology	1	–	1	1	–	1	1	–	1
Roads									
Electricity									
Water									
Sanitation									
Refuse									
Other									
Clerks (Clerical and administrative)	26	7	19	26	7	19	26	7	19
Service and sales workers	19	7	12	19	7	12	19	7	12
Skilled agricultural and fishery workers									
Craft and related trades									
Plant and Machine Operators									
Elementary Occupations	11	–	11	11	–	11	11	–	11
TOTAL PERSONNEL NUMBERS	**122**	**21**	**101**	**122**	**21**	**101**	**122**	**21**	**102**
% increase				–	–	–	–	–	1.0%
Total municipal employees headcount									
Finance personnel headcount									
Human Resources personnel headcount									

CHAPTER 14

Monthly Targets For Revenue, Expenditure And Cash Flow

DC10 Cacadu - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Budget Year 2012/13												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Revenue By Source															
Property rates	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Property rates - penalties & collection charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - water revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment	93	93	93	93	93	93	93	93	93	93	93	94	1,120	1,180	1,250
Interest earned - external investments	1,410	1,410	1,410	1,410	1,410	1,410	1,410	1,410	1,410	1,410	1,410	1,416	16,924	17,403	16,880
Interest earned - outstanding debtors	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Licences and permits	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Agency services	2	2	2	2	2	2	2	2	2	2	2	2	25	25	25
Transfers recognised - operational	11,606	7,949	11,946	7,161	7,251	11,833	7,251	6,666	11,316	6,261	6,261	10,323	105,824	81,486	84,938
Other revenue	11	11	741	11	11	12,340	11	11	741	11	11	15,500	29,406	28,146	27,419
Gains on disposal of PPE	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contrib	**13,122**	**9,464**	**14,192**	**8,677**	**8,767**	**25,679**	**8,767**	**8,182**	**13,562**	**7,777**	**7,777**	**27,336**	**153,300**	**128,239**	**130,512**
Expenditure By Type															
Employee related costs	2,751	2,751	2,770	2,751	3,478	2,770	2,751	2,751	2,770	2,751	2,972	2,783	34,048	35,955	37,897
Remuneration of councillors	508	508	510	508	564	510	508	508	510	508	549	512	6,199	6,546	6,900
Debt impairment	2	2	2	2	2	223	2	2	2	2	2	223	463	72	72
Depreciation & asset impairment	94	94	94	94	94	94	94	94	94	94	94	95	1,134	1,134	1,134
Finance charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Bulk purchases	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other materials	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contracted services	292	292	467	292	292	467	292	292	467	292	292	468	4,205	4,540	4,905
Transfers and grants	3,131	3,144	3,135	3,131	3,197	3,135	3,131	3,169	3,135	3,131	3,152	16,450	51,040	23,930	11,356
Other expenditure	7,266	6,194	6,100	7,088	5,055	5,312	6,385	4,418	5,019	6,500	4,280	(7,405)	56,211	56,062	68,248
Loss on disposal of PPE	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure	**14,044**	**12,985**	**13,077**	**13,865**	**12,683**	**12,510**	**13,163**	**11,233**	**11,996**	**13,278**	**11,341**	**13,126**	**153,300**	**128,239**	**130,512**
Surplus/(Deficit)	**(922)**	**(3,520)**	**1,115**	**(5,189)**	**(3,916)**	**13,169**	**(4,396)**	**(3,051)**	**1,566**	**(5,501)**	**(3,564)**	**14,210**	–	–	–
Transfers recognised - capital												–	–	–	–
Contributions recognised - capital												–	–	–	–
Contributed assets												–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	**(922)**	**(3,520)**	**1,115**	**(5,189)**	**(3,916)**	**13,169**	**(4,396)**	**(3,051)**	**1,566**	**(5,501)**	**(3,564)**	**14,210**	–	–	–
Taxation												–	–	–	–
Attributable to minorities												–	–	–	–
Share of surplus/ (deficit) of associate												–	–	–	–
Surplus/(Deficit)	**(922)**	**(3,520)**	**1,115**	**(5,189)**	**(3,916)**	**13,169**	**(4,396)**	**(3,051)**	**1,566**	**(5,501)**	**(3,564)**	**14,210**	–	–	–

DC10 Cacadu - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Budget Year 2012/13												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Revenue by Vote															
Vote 1 - Executive and council	348	348	543	348	348	2,391	348	348	543	348	348	2,392	8,650	9,962	11,878
Vote 2 - Finance and Corporate Services	9,622	6,077	9,845	6,077	6,077	9,845	6,077	6,077	9,845	6,077	6,077	9,874	91,570	95,293	97,709
Vote 3 - Planning and Infrastructure development	42	42	125	42	42	6,835	42	42	125	42	42	9,335	16,753	12,675	10,525
Vote 4 - Health	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 5 - Community Services	511	511	511	511	511	511	511	511	511	511	511	513	6,132	–	–
Vote 6 - Housing	–	–	250	–	–	250	–	–	250	–	–	250	1,000	529	–
Vote 7 - Public Safety	–	–	250	–	–	1,450	–	–	250	–	–	1,450	3,400	7,750	8,900
Vote 8 - Sport and Recreation	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 - Waste Management	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Roads	533	533	1,012	533	533	1,012	533	533	1,012	533	533	1,012	8,313	–	–
Vote 11 - Water	2,066	1,954	1,256	1,166	1,256	2,044	1,256	671	626	266	266	1,168	13,999	2,030	1,500
Vote 12 - Electricity	–	–	400	–	–	400	–	–	400	–	–	400	1,600	–	–
Vote 13 - Other	–	–	–	–	–	942	–	–	–	–	–	942	1,883	–	–
Vote 14 -												–	–	–	–
Vote 15 -												–	–	–	–
Total Revenue by Vote	**13,122**	**9,464**	**14,192**	**8,677**	**8,767**	**25,679**	**8,767**	**8,182**	**13,562**	**7,777**	**7,777**	**27,336**	**153,300**	**128,239**	**130,512**
Expenditure by Vote to be appropriated															
Vote 1 - Executive and council	2,611	3,010	2,987	2,637	2,928	3,065	2,493	2,292	2,773	2,645	2,397	2,863	32,701	36,045	37,482
Vote 2 - Finance and Corporate Services	2,988	3,432	3,302	2,964	3,193	2,927	2,405	2,551	2,706	2,368	2,459	2,935	34,229	35,490	37,423
Vote 3 - Planning and Infrastructure development	1,858	1,891	1,904	1,858	1,913	1,904	1,858	1,858	1,904	1,858	1,889	1,913	22,609	18,352	17,530
Vote 4 - Health	2,101	237	243	2,101	244	243	2,101	226	243	2,101	237	244	10,322	10,087	10,664
Vote 5 - Community Services	511	511	511	511	511	511	511	511	511	511	511	513	6,132	–	–
Vote 6 - Housing	103	105	103	103	103	103	103	103	103	103	106	104	1,245	364	384
Vote 7 - Public Safety	1,274	1,375	1,321	1,274	1,340	1,321	1,274	1,274	1,321	1,274	1,310	1,327	15,684	18,658	19,065
Vote 8 - Sport and Recreation	25	25	25	25	25	25	25	25	25	25	25	25	300	500	500
Vote 9 - Waste Management	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Roads	775	777	777	775	793	777	775	775	777	775	780	781	9,337	958	1,009
Vote 11 - Water	1,244	1,245	1,247	1,244	1,259	1,247	1,244	1,244	1,247	1,244	1,249	1,253	14,964	3,049	2,573
Vote 12 - Electricity	180	–	270	–	–	–	–	–	–	–	–	450	900	–	–
Vote 13 - Other	401	405	414	401	401	414	401	401	414	401	407	416	4,878	4,737	3,882
Vote 14 -												–	–	–	–
Vote 15 -												–	–	–	–
Total Expenditure by Vote	**14,071**	**13,012**	**13,104**	**13,893**	**12,710**	**12,538**	**13,190**	**11,260**	**12,024**	**13,305**	**11,369**	**12,824**	**153,300**	**128,239**	**130,512**
Surplus/(Deficit) before assoc.	(950)	(3,548)	1,087	(5,216)	(3,943)	13,141	(4,423)	(3,079)	1,538	(5,528)	(3,592)	14,512	–	–	–
Taxation												–	–	–	–
Attributable to minorities												–	–	–	–
Share of surplus/ (deficit) of associate												–	–	–	–
Surplus/(Deficit)	(950)	(3,548)	1,087	(5,216)	(3,943)	13,141	(4,423)	(3,079)	1,538	(5,528)	(3,592)	14,512	–	–	–

DC10 Cacadu - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

Description	Budget Year 2012/13												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Revenue - Standard															
Governance and administration	9,970	6,425	10,388	6,425	6,425	12,236	6,425	6,425	10,388	6,425	6,425	12,266	100,220	105,255	109,587
Executive and council	348	348	543	348	348	2,391	348	348	543	348	348	2,392	8,650	9,963	11,878
Budget and treasury office	5,925	5,925	9,291	5,925	5,925	9,291	5,925	5,925	9,291	5,925	5,925	9,319	84,595	87,940	90,164
Corporate services	3,697	152	554	152	152	554	152	152	554	152	152	554	6,975	7,352	7,545
Community and public safety	511	511	1,011	511	511	2,211	511	511	1,011	511	511	2,213	10,532	8,279	8,900
Community and social services	511	511	511	511	511	511	511	511	511	511	511	513	6,132	–	–
Sport and recreation	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Public safety	–	–	250	–	–	1,450	–	–	250	–	–	1,450	3,400	7,750	8,900
Housing	–	–	250	–	–	250	–	–	250	–	–	250	1,000	529	–
Health	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services	575	575	1,137	575	575	7,847	575	575	1,137	575	575	10,347	25,066	12,675	10,525
Planning and development	42	42	125	42	42	6,835	42	42	125	42	42	9,335	16,753	12,675	10,525
Road transport	533	533	1,012	533	533	1,012	533	533	1,012	533	533	1,012	8,313	–	–
Environmental protection	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services	2,066	1,954	1,656	1,166	1,256	2,444	1,256	671	1,026	266	266	1,568	15,599	2,030	1,500
Electricity	–	–	400	–	–	400	–	–	400	–	–	400	1,600	–	–
Water	2,066	1,954	1,256	1,166	1,256	2,044	1,256	671	626	266	266	1,168	13,999	2,030	1,500
Waste water management	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	942	–	–	–	–	–	942	1,883	–	–
Total Revenue - Standard	13,122	9,464	14,192	8,677	8,767	25,679	8,767	8,182	13,562	7,777	7,777	27,336	153,300	128,239	130,512
Expenditure - Standard															
Governance and administration	5,599	6,442	6,289	5,601	6,121	5,992	4,898	4,843	5,479	5,013	4,856	5,798	66,930	71,535	74,905
Executive and council	2,611	3,010	2,987	2,637	2,928	3,065	2,493	2,292	2,773	2,645	2,397	2,863	32,701	36,045	37,482
Budget and treasury office	1,102	1,138	1,281	1,102	1,172	903	502	502	685	506	534	905	10,330	9,632	10,289
Corporate services	1,886	2,294	2,021	1,862	2,021	2,025	1,903	2,050	2,021	1,862	1,925	2,030	23,900	25,858	27,134
Community and public safety	4,014	2,252	2,203	4,014	2,223	2,203	4,014	2,139	2,203	4,014	2,189	2,213	33,682	29,609	30,612
Community and social services	511	511	511	511	511	511	511	511	511	511	511	513	6,132	–	–
Sport and recreation	25	25	25	25	25	25	25	25	25	25	25	25	300	500	500
Public safety	1,274	1,375	1,321	1,274	1,340	1,321	1,274	1,274	1,321	1,274	1,310	1,327	15,684	18,658	19,065
Housing	103	105	103	103	103	103	103	103	103	103	106	104	1,245	364	384
Health	2,101	237	243	2,101	244	243	2,101	226	243	2,101	237	244	10,322	10,087	10,664
Economic and environmental services	2,633	2,668	2,681	2,633	2,706	2,681	2,633	2,633	2,681	2,633	2,669	2,694	31,945	19,309	18,539
Planning and development	1,858	1,891	1,904	1,858	1,913	1,904	1,858	1,858	1,904	1,858	1,889	1,913	22,609	18,352	17,530
Road transport	775	777	777	775	793	777	775	775	777	775	780	781	9,337	958	1,009
Environmental protection	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services	1,424	1,245	1,517	1,244	1,259	1,247	1,244	1,244	1,247	1,244	1,249	1,703	15,864	3,049	2,573
Electricity	180	–	270	–	–	–	–	–	–	–	–	450	900	–	–
Water	1,244	1,245	1,247	1,244	1,259	1,247	1,244	1,244	1,247	1,244	1,249	1,253	14,964	3,049	2,573
Waste water management	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other	401	405	414	401	401	414	401	401	414	401	407	416	4,878	4,737	3,882
Total Expenditure - Standard	14,071	13,012	13,104	13,893	12,710	12,538	13,190	11,260	12,024	13,305	11,369	12,824	153,300	128,239	130,512
Surplus/(Deficit) before assoc.	(950)	(3,548)	1,087	(5,216)	(3,943)	13,141	(4,423)	(3,079)	1,538	(5,528)	(3,592)	14,512	–	–	–
Share of surplus/ (deficit) of associate												–	–	–	–
Surplus/(Deficit)	(950)	(3,548)	1,087	(5,216)	(3,943)	13,141	(4,423)	(3,079)	1,538	(5,528)	(3,592)	14,512	–	–	–

DC10 Cacadu - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Budget Year 2012/13												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
<u>Multi-year expenditure</u> ***to be appropriated***															
Vote 1 - Executive and council	833	833	833	833	833	833	833	833	833	833	833	833	10,000	10,000	5,000
Vote 2 - Finance and Corporate Services	167	167	167	167	167	167	167	167	167	167	167	167	2,000	2,000	1,500
Vote 3 - Planning and Infrastructure development												–	–	–	–
Vote 4 - Health												–	–	–	–
Vote 5 - Community Services												–	–	–	–
Vote 6 - Housing												–	–	–	–
Vote 7 - Public Safety												–	–	–	–
Vote 8 - Sport and Recreation												–	–	–	–
Vote 9 - Waste Management												–	–	–	–
Vote 10 - Roads												–	–	–	–
Vote 11 - Water												–	–	–	–
Vote 12 - Electricity												–	–	–	–
Vote 13 - Other												–	–	–	–
Vote 14 -												–	–	–	–
Vote 15 -												–	–	–	–
Capital multi-year expenditure sub-total	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000	12,000	6,500
<u>Single-year expenditure</u> ***to be appropriated***															
Vote 1 - Executive and council	92	92	92	92	92	92	92	92	92	92	92	990	1,996	–	–
Vote 2 - Finance and Corporate Services	83	83	83	83	83	83	83	83	83	83	83	94	1,007	–	–
Vote 3 - Planning and Infrastructure development												50	50	–	–
Vote 4 - Health												–	–	–	–
Vote 5 - Community Services												–	–	–	–
Vote 6 - Housing												–	–	–	–
Vote 7 - Public Safety	88	88	88	88	88	88	88	88	88	88	88	89	1,057	–	–
Vote 8 - Sport and Recreation												–	–	–	–
Vote 9 - Waste Management												–	–	–	–
Vote 10 - Roads												–	–	–	–
Vote 11 - Water												–	–	–	–
Vote 12 - Electricity												–	–	–	–
Vote 13 - Other												–	–	–	–
Vote 14 -												–	–	–	–
Vote 15 -												–	–	–	–
Capital single-year expenditure sub-total	263	263	263	263	263	263	263	263	263	263	263	1,223	4,110	–	–
Total Capital Expenditure	1,262	1,262	1,262	1,262	1,262	1,262	1,262	1,262	1,262	1,262	1,262	2,223	16,110	12,000	6,500

DC10 Cacadu - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)

Description	Budget Year 2012/13												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Capital Expenditure - Standard															
Governance and administration	1,183	1,174	2,074	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,177	15,003	12,000	6,500
Executive and council	925	925	1,825	925	925	925	925	925	925	925	925	921	11,996	10,000	5,000
Budget and treasury office	239	230	230	230	230	230	230	230	230	230	230	237	2,776	2,000	1,500
Corporate services	19	19	19	19	19	19	19	19	19	19	19	19	231	–	–
Community and public safety	88	88	88	88	88	88	88	88	88	88	88	89	1,057	–	–
Community and social services												–	–	–	–
Sport and recreation												–	–	–	–
Public safety	88	88	88	88	88	88	88	88	88	88	88	89	1,057	–	–
Housing												–	–	–	–
Health												–	–	–	–
Economic and environmental services	50	–	–	–	–	–	–	–	–	–	–	–	50	–	–
Planning and development	50											–	50	–	–
Road transport												–	–	–	–
Environmental protection												–	–	–	–
Trading services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Electricity												–	–	–	–
Water												–	–	–	–
Waste water management												–	–	–	–
Waste management												–	–	–	–
Other												–	–	–	–
Total Capital Expenditure - Standard	1,321	1,262	2,162	1,262	1,262	1,262	1,262	1,262	1,262	1,262	1,262	1,266	16,110	12,000	6,500

DC10 Cacadu - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2012/13												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Cash Receipts By Source													1		
Property rates	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Property rates - penalties & collection charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - water revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment	93	93	93	93	93	93	93	93	93	93	93	94	1,120	1,180	1,250
Interest earned - external investments	1,410	1,410	1,410	1,410	1,410	1,410	1,410	1,410	1,410	1,410	1,410	1,416	16,924	17,403	16,880
Interest earned - outstanding debtors	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Licences and permits	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Agency services	2	2	2	2	2	2	2	2	2	2	2	2	25	25	25
Transfer receipts - operational	11,606	7,949	11,946	7,161	7,251	11,833	7,251	6,666	11,316	6,261	6,261	81,648	177,149	156,002	163,504
Other revenue	11	11	741	11	11	12,340	11	11	741	11	11	14,840	28,746	27,453	26,692
Cash Receipts by Source	13,122	9,464	14,192	8,677	8,767	25,679	8,767	8,182	13,562	7,777	7,777	98,001	223,965	202,062	208,350
Other Cash Flows by Source															
Transfer receipts - capital												–	–	–	–
Contributions recognised - capital & Contributed assets												–	–	–	–
Proceeds on disposal of PPE												–	–	–	–
Short term loans												–	–	–	–
Borrowing long term/refinancing												–	–	–	–
Increase (decrease) in consumer deposits												–	–	–	–
Decrease (Increase) in non-current debtors												–	–	–	–
Decrease (increase) other non-current receivables												–	–	–	–
Decrease (increase) in non-current investments												–	–	–	–
Total Cash Receipts by Source	13,122	9,464	14,192	8,677	8,767	25,679	8,767	8,182	13,562	7,777	7,777	98,001	223,965	202,062	208,350
Cash Payments by Type															
Employee related costs	2,751	2,751	2,770	2,751	3,478	2,770	2,751	2,751	2,770	2,751	2,972	2,783	34,048	35,955	37,897
Remuneration of councillors	508	508	510	508	564	510	508	508	510	508	549	512	6,199	6,546	6,900
Finance charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Bulk purchases - Electricity	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Bulk purchases - Water & Sewer	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other materials	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contracted services	292	292	467	292	292	467	292	292	467	292	292	468	4,205	4,540	4,905
Transfers and grants - other municipalities	8,173	8,173	8,173	8,173	8,173	8,173	8,173	8,173	8,173	8,173	8,173	8,173	98,074	85,618	118,022
Transfers and grants - other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure	7,265	6,193	6,099	7,087	5,054	5,311	6,384	4,417	5,018	6,499	4,279	6,368	69,974	68,734	53,153
Cash Payments by Type	18,989	17,917	18,018	18,810	17,561	17,230	18,107	16,140	16,937	18,222	16,265	18,304	212,499	201,393	220,877
Other Cash Flows/Payments by Type															
Capital assets	1,321	1,262	2,162	1,262	1,262	1,262	1,262	1,262	1,262	1,262	1,262	1,266	16,110	12,000	(6,500)
Repayment of borrowing												–			
Other Cash Flows/Payments												–			
Total Cash Payments by Type	20,310	19,179	20,180	20,072	18,823	18,492	19,369	17,402	18,199	19,485	17,527	19,570	228,609	213,393	214,377
NET INCREASE/(DECREASE) IN CASH HELD	(7,188)	(9,715)	(5,988)	(11,396)	(10,057)	7,187	(10,603)	(9,221)	(4,638)	(11,708)	(9,750)	78,431	(4,645)	(11,331)	(6,027)
Cash/cash equivalents at the month/year begin:	296,570	289,382	279,667	273,679	262,284	252,227	259,413	248,811	239,590	234,953	223,245	213,494	296,570	291,925	280,594
Cash/cash equivalents at the month/year end:	289,382	279,667	273,679	262,284	252,227	259,413	248,811	239,590	234,953	223,245	213,494	291,925	291,925	280,594	274,567

CHAPTER 15

Annual Budgets & SDBIP: Internal Departments

CHAPTER 15

ANNUAL BUDGETS AND SDBIP – INTERNAL DEPARTMENTS

(For information refer **Annexure "G"**)

CHAPTER 16

Contracts having Future Budgetary Implications

DC10 Cacadu - Supporting Table SA33 Contracts having future budgetary implications

Description	Preceding Years	Current Year 2011/12	2012/13 Medium Term Revenue & Expenditure Framework			Forecast 2015/16	Forecast 2016/17	Forecast 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Total Contract Value
R thousand	Total	Original Budget	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:													
<u>Revenue Obligation By Contract</u>													
Contract 1													–
Contract 2													–
Contract 3 etc													–
Total Operating Revenue Implication	–	–	–	–	–	–	–	–	–	–	–	–	–
<u>Expenditure Obligation By Contract</u>													
Contract 1													–
Contract 2													–
Contract 3 etc													–
Total Operating Expenditure Implication	–	–	–	–	–	–	–	–	–	–	–	–	–
<u>Capital Expenditure Obligation By Contract</u>													
Contract 1													–
Contract 2													–
Contract 3 etc													–
Total Capital Expenditure Implication	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Parent Expenditure Implication	–	–	–	–	–	–	–	–	–	–	–	–	–
Entities:													
<u>Revenue Obligation By Contract</u>													
Contract 1													–
Contract 2													–
Contract 3 etc													–
Total Operating Revenue Implication	–	–	–	–	–	–	–	–	–	–	–	–	–
<u>Expenditure Obligation By Contract</u>													
Contract 1													–
Contract 2													–
Contract 3 etc													–
Total Operating Expenditure Implication	–	–	–	–	–	–	–	–	–	–	–	–	–
<u>Capital Expenditure Obligation By Contract</u>													
Contract 1													–
Contract 2													–
Contract 3 etc													–
Total Capital Expenditure Implication	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Entity Expenditure Implication	–	–	–	–	–	–	–	–	–	–	–	–	–

CHAPTER 17

Capital Expenditure Details

CHAPTER 17

CAPITAL EXPENDITURE DETAILS

(For more information refer **Annexure "E"**)

Explanatory notes to Table A9 - Asset Management

1. Table A9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.

2. National Treasury has recommended that municipalities should allocate at least 40 per cent of their capital budget to the renewal of existing assets, and allocations to repairs and maintenance should be 8 per cent of PPE. Cacadu District Municipality does not meet these recommendations, because it does not have infrastructural assets.

DC10 Cacadu - Table A9 Asset Management

Description	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
CAPITAL EXPENDITURE									
Total New Assets	3,742	3,397	7,103	6,552	7,656	4,552	16,110	12,000	6,500
Infrastructure - Road transport	–	–	–	–	–	–	–	–	–
Infrastructure - Electricity	–	–	–	–	–	–	–	–	–
Infrastructure - Water	–	–	–	–	–	–	–	–	–
Infrastructure - Sanitation	–	–	–	–	–	–	–	–	–
Infrastructure - Other	–	–	–	–	–	–	–	–	–
Infrastructure	–	–	–	–	–	–	–	–	–
Community	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Other assets	3,742	3,397	7,103	6,552	7,656	4,552	16,110	12,000	6,500
Agricultural Assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Intangibles	–	–	–	–	–	–	–	–	–
Total Renewal of Existing Assets	–	–	–	–	–	–	–	–	–
Infrastructure - Road transport	–	–	–	–	–	–	–	–	–
Infrastructure - Electricity	–	–	–	–	–	–	–	–	–
Infrastructure - Water	–	–	–	–	–	–	–	–	–
Infrastructure - Sanitation	–	–	–	–	–	–	–	–	–
Infrastructure - Other	–	–	–	–	–	–	–	–	–
Infrastructure	–	–	–	–	–	–	–	–	–
Community	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Other assets	–	–	–	–	–	–	–	–	–
Agricultural Assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Intangibles	–	–	–	–	–	–	–	–	–
Total Capital Expenditure									
Infrastructure - Road transport	–	–	–	–	–	–	–	–	–
Infrastructure - Electricity	–	–	–	–	–	–	–	–	–
Infrastructure - Water	–	–	–	–	–	–	–	–	–
Infrastructure - Sanitation	–	–	–	–	–	–	–	–	–
Infrastructure - Other	–	–	–	–	–	–	–	–	–
Infrastructure	–	–	–	–	–	–	–	–	–
Community	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Other assets	3,742	3,397	7,103	6,552	7,656	4,552	16,110	12,000	6,500
Agricultural Assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Intangibles	–	–	–	–	–	–	–	–	–
TOTAL CAPITAL EXPENDITURE - Asset class	**3,742**	**3,397**	**7,103**	**6,552**	**7,656**	**4,552**	**16,110**	**12,000**	**6,500**
ASSET REGISTER SUMMARY - PPE (WDV)									
Infrastructure - Road transport									
Infrastructure - Electricity									
Infrastructure - Water									
Infrastructure - Sanitation									
Infrastructure - Other									
Infrastructure	–	–	–	–	–	–	–	–	–
Community									
Heritage assets									
Investment properties	13,883	13,171	14,254	14,254	14,254	14,254	14,254	14,254	14,254
Other assets	74,824	74,604	68,445	74,997	75,697	75,697	92,837	104,512	110,646
Agricultural Assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Intangibles	–	87	87	87	87	87	87	87	87
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	**88,707**	**87,861**	**82,785**	**89,337**	**90,037**	**90,037**	**107,177**	**118,852**	**124,986**
EXPENDITURE OTHER ITEMS									
Depreciation & asset impairment	2,451	4,684	4,500	1,031	1,031	1,031	1,134	1,134	1,134
Repairs and Maintenance by Asset Class	1,033	953	2,455	1,796	1,796	1,786	1,242	1,310	1,364
Infrastructure - Road transport	–	–	–	–	–	–	–	–	–
Infrastructure - Electricity	–	–	–	–	–	–	–	–	–
Infrastructure - Water	–	–	–	–	–	–	–	–	–
Infrastructure - Sanitation	–	–	–	–	–	–	–	–	–
Infrastructure - Other	–	–	–	–	–	–	–	–	–
Infrastructure	–	–	–	–	–	–	–	–	–
Community	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Other assets	1,033	953	2,455	1,796	1,796	1,786	1,242	1,310	1,364
TOTAL EXPENDITURE OTHER ITEMS	**3,484**	**5,637**	**6,955**	**2,827**	**2,827**	**2,817**	**2,376**	**2,444**	**2,498**
Renewal of Existing Assets as % of total capex	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*
Renewal of Existing Assets as % of deprecn"	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*
R&M as a % of PPE	*1.4%*	*1.3%*	*3.6%*	*2.4%*	*2.4%*	*2.4%*	*1.3%*	*1.3%*	*1.2%*
Renewal and R&M as a % of PPE	*1.0%*	*1.0%*	*3.0%*	*2.0%*	*2.0%*	*2.0%*	*1.0%*	*1.0%*	*1.0%*

DC10 Cacadu - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	–	–	–	–	–	–	–	–	–
Infrastructure - Road transport	–	–	–	–	–	–	–	–	–
Roads, Pavements & Bridges									
Storm water									
Infrastructure - Electricity	–	–	–	–	–	–	–	–	–
Generation									
Transmission & Reticulation									
Street Lighting									
Infrastructure - Water	–	–	–	–	–	–	–	–	–
Dams & Reservoirs									
Water purification									
Reticulation									
Infrastructure - Sanitation	–	–	–	–	–	–	–	–	–
Reticulation									
Sewerage purification									
Infrastructure - Other	–	–	–	–	–	–	–	–	–
Waste Management									
Transportation									
Gas									
Other									
Community	–	–	–	–	–	–	–	–	–
Parks & gardens									
Sportsfields & stadia									
Swimming pools									
Community halls									
Libraries									
Recreational facilities									
Fire, safety & emergency									
Security and policing									
Buses									
Clinics									
Museums & Art Galleries									
Cemeteries									
Social rental housing									
Other									
Heritage assets	–	–	–	–	–	–	–	–	–
Buildings									
Other									
Investment properties	–	–	–	–	–	–	–	–	–
Housing development									
Other									
Other assets	3,742	3,397	7,103	6,552	7,656	4,552	16,110	12,000	6,500
General vehicles	925	1,781	1,300	400	1,800	400	2,300	–	–
Specialised vehicles	489	110	250	–	–	–	–	–	–
Plant & equipment	–	–	–	–	–	–	–	–	–
Computers - hardware/equipment	–	–	–	–	–	–	–	–	–
Furniture and other office equipment	2,328	1,506	5,553	4,152	3,856	4,152	1,810	–	–
Abattoirs	–	–	–	–	–	–	–	–	–
Markets	–	–	–	–	–	–	–	–	–
Civic Land and Buildings	–	–	–	–	–	–	–	–	–
Other Buildings	–	–	–	2,000	2,000	–	12,000	12,000	6,500
Other Land	–	–	–	–	–	–	–	–	–
Surplus Assets - (Investment or Inventory)	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Agricultural assets	–	–	–	–	–	–	–	–	–
List sub-class									
Biological assets	–	–	–	–	–	–	–	–	–
List sub-class									
Intangibles	–	–	–	–	–	–	–	–	–
Computers - software & programming									
Other *(list sub-class)*									
Total Capital Expenditure on new assets	3,742	3,397	7,103	6,552	7,656	4,552	16,110	12,000	6,500

Specialised vehicles	489	110	250	–	–	–	–	–	–
Refuse									
Fire		110	250						
Conservancy									
Ambulances	489								

DC10 Cacadu - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	–	–	–	–	–	–	–	–	–
Infrastructure - Road transport	–	–	–	–	–	–	–	–	–
Roads, Pavements & Bridges									
Storm water									
Infrastructure - Electricity	–	–	–	–	–	–	–	–	–
Generation									
Transmission & Reticulation									
Street Lighting									
Infrastructure - Water	–	–	–	–	–	–	–	–	–
Dams & Reservoirs									
Water purification									
Reticulation									
Infrastructure - Sanitation	–	–	–	–	–	–	–	–	–
Reticulation									
Sewerage purification									
Infrastructure - Other	–	–	–	–	–	–	–	–	–
Waste Management									
Transportation									
Gas									
Other									
Community	–	–	–	–	–	–	–	–	–
Parks & gardens									
Sportsfields & stadia									
Swimming pools									
Community halls									
Libraries									
Recreational facilities									
Fire, safety & emergency									
Security and policing									
Buses									
Clinics									
Museums & Art Galleries									
Cemeteries									
Social rental housing									
Other									
Heritage assets	–	–	–	–	–	–	–	–	–
Buildings									
Other									
Investment properties	–	–	–	–	–	–	–	–	–
Housing development									
Other									
Other assets	–	–	–	–	–	–	–	–	–
General vehicles									
Specialised vehicles	–	–	–	–	–	–	–	–	–
Plant & equipment									
Computers - hardware/equipment									
Furniture and other office equipment									
Abattoirs									
Markets									
Civic Land and Buildings									
Other Buildings									
Other Land									
Surplus Assets - (Investment or Inventory)									
Other									
Agricultural assets	–	–	–	–	–	–	–	–	–
List sub-class									
Biological assets	–	–	–	–	–	–	–	–	–
List sub-class									
Intangibles	–	–	–	–	–	–	–	–	–
Computers - software & programming									
Other *(list sub-class)*									
Total Capital Expenditure on renewal of existing assets	–	–	–	–	–	–	–	–	–
Specialised vehicles	–	–	–	–	–	–	–	–	–
Refuse									
Fire									
Conservancy									
Ambulances									
Renewal of Existing Assets as % of total capex	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn"	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

CHAPTER 18

Legislative Compliance Status

CHAPTER 18

LEGISLATIVE COMPLIANCE STATUS

The promulgation of the Municipal Finance Management Act (The Act) has brought in proficiency and control measures to local government in terms of budgeting, monitoring and accounting on public funds. The Act and budget regulations have had a profound effect on local government operations that required transformation in financial discipline and planning processes. The budget preparation for 2012/2013 complies with these key requirements.

The Act and regulations have created clear reporting standards for local government that conforms to international standards. In addition to providing for improved reporting by local government, the Act stipulates that new accounting and financial standards must be complied with. The Cacadu District Municipality's electronic reporting to National Treasury has also been complied with and has also improved over time. The monthly and quarterly returns to National Treasury have been in most instances submitted on time.

In accordance with the provisions of the Act, Cacadu District Municipality has an approved Supply Chain Management Policy, which was extensively consulted on. The policy is intended to regulate the supply chain management environment within the district. Required resources (human, financial and otherwise) have been allocated to the Supply Chain Management section to enhance capacity.

The reform agenda set out through the Municipal Finance Management Act provides new accounting standards, which includes national standards such as Generally Recognised Accounting Practice (GRAP). The above mentioned accounting practice has been adhered to during the development of the budget.

The Cacadu District Municipality's consolidated financial statements were prepared to comply with GRAP.

When preparing the budget, the Cacadu District Municipality has complied with the requirements of the MFMA Budget Regulations and circulars which requires the municipality to draft the budget in a specific format and which specifies the contents of the budget.

CHAPTER 19

Details of Budgets per Department

CHAPTER 19

SUMMARY OF EXPENDITURE BUDGETS PER DEPARTMENT: 2012/13

DEPARTMENT	AMOUNT R'000	%
Infrastructure Development & Planning	71 666	47%
Finance & Corporate Services	39 093	26%
Economic Development	16 047	10%
Office of the Mayor	11 284	7%
Office of the Municipal Manager	15 210	10%
Total	153 300	100%

CHAPTER 20

Other Supporting Documentation

DC10 Cacadu - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	1996 Census	2001 Census	2007 Survey	2008/9 Outcome	2009/10 Outcome	2010/11 Outcome	Current Year 2011/12 Original Budget	2012/13 Medium Term Revenue & Expenditure Framework Outcome	Outcome	Outcome
Demographics												
Population				883								
Females aged 5 - 14				131								
Males aged 5 - 14				129								
Females aged 15 - 34				116								
Males aged 15 - 34				99								
Unemployment				125								
Monthly household income (no. of households)	1, 12											
No income				64								
R1 - R1 600				10								
R1 601 - R3 200				45								
R3 201 - R6 400												
R6 401 - R12 800												
R12 801 - R25 600												
R25 601 - R51 200												
R52 201 - R102 400												
R102 401 - R204 800					8,638							
R204 801 - R409 600												
R409 601 - R819 200					509							
> R819 200					189							
Poverty profiles (no. of households)												
< R2 060 per household per month	13											
Insert description	2											
Household/demographics (000)												
Number of people in municipal area												
Number of poor people in municipal area												
Number of households in municipal area												
Number of poor households in municipal area												
Definition of poor household (R per month)												
Housing statistics	3											
Formal												
Informal												
Total number of households			-	-	-	-	-	-	-	-	-	-
Dwellings provided by municipality	4											
Dwellings provided by province/s												
Dwellings provided by private sector	5											
Total new housing dwellings			-	-	-	-	-	-	-	-	-	-
Economic	6											
Inflation/inflation outlook (CPIX)												
Interest rate - borrowing												
Interest rate - investment												
Remuneration increases												
Consumption growth (electricity)												
Consumption growth (water)												
Collection rates	7											
Property tax/service charges												
Rental of facilities & equipment												
Interest - external investments												
Interest - debtors												
Revenue from agency services												

DC10 Cacadu - Supporting Table SA11 Property rates summary

Description	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Valuation:									
Date of valuation:		7/1/2008							
Financial year valuation used		2009/10	2009/10						
Municipal by-laws s6 in place? (Y/N)	Yes	Yes	Yes						
Municipal/assistant valuer appointed? (Y/N)									
Municipal partnership s38 used? (Y/N)		Yes	Yes						
No. of assistant valuers (FTE)									
No. of data collectors (FTE)									
No. of internal valuers (FTE)									
No. of external valuers (FTE)									
No. of additional valuers (FTE)									
Valuation appeal board established? (Y/N)		Yes							
Implementation time of new valuation roll (mths)		12							
No. of properties		2,323	2,323						
No. of sectional title values									
No. of unreasonably difficult properties s7(2)									
No. of supplementary valuations									
No. of valuation roll amendments									
No. of objections by rate payers		1							
No. of appeals by rate payers									
No. of successful objections									
No. of successful objections > 10%									
Supplementary valuation		1	1						
Public service infrastructure value (Rm)		4	4						
Municipality owned property value (Rm)									
Valuation reductions:									
Valuation reductions-public infrastructure (Rm)									
Valuation reductions-nature reserves/park (Rm)									
Valuation reductions-mineral rights (Rm)									
Valuation reductions-R15,000 threshold (Rm)		1	1						
Valuation reductions-public worship (Rm)		2	2						
Valuation reductions-other (Rm)		919	919						
Total valuation reductions:	–	922	922	–	–	–	–	–	–
Total value used for rating (Rm)									
Total land value (Rm)									
Total value of improvements (Rm)									
Total market value (Rm)		943	943						
Rating:									
Residential rate used to determine rate for other categories? (Y/N)		NO	NO						
Differential rates used? (Y/N)		NO	NO						
Limit on annual rate increase (s20)? (Y/N)		NO	NO						
Special rating area used? (Y/N)		NO	NO						
Phasing-in properties s21 (number)		Yes	Yes						
Rates policy accompanying budget? (Y/N)		Yes	Yes						
Fixed amount minimum value (R'000)									
Non-residential prescribed ratio s19? (%)									
Rate revenue:									
Rate revenue budget (R '000)	31	174	365						
Rate revenue expected to collect (R'000)		174	365						
Expected cash collection rate (%)		100.0%	100.0%						
Special rating areas (R'000)									
Rebates, exemptions - indigent (R'000)									
Rebates, exemptions - pensioners (R'000)									
Rebates, exemptions - bona fide farm. (R'000)									
Rebates, exemptions - other (R'000)									
Phase-in reductions/discounts (R'000)									
Total rebates,exemptns,reductns,discs (R'000)	–	–	–	–	–	–	–	–	–

DC10 Cacadu - Supporting Table SA12a Property rates by category (current year)

Description	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.
Current Year 2011/12																
Valuation:																
No. of properties	n/a															
No. of sectional title property values																
No. of unreasonably difficult properties s7(2)																
No. of supplementary valuations																
Supplementary valuation (Rm)																
No. of valuation roll amendments																
No. of objections by rate-payers																
No. of appeals by rate-payers																
No. of appeals by rate-payers finalised																
No. of successful objections																
No. of successful objections > 10%																
Estimated no. of properties not valued																
Years since last valuation (select)																
Frequency of valuation (select)																
Method of valuation used (select)																
Base of valuation (select)																
Phasing-in properties s21 (number)																
Combination of rating types used? (Y/N)																
Flat rate used? (Y/N)																
Is balance rated by uniform rate/variable rate?																
Valuation reductions:																
Valuation reductions-public infrastructure (Rm)																
Valuation reductions-nature reserves/park (Rm)																
Valuation reductions-mineral rights (Rm)																
Valuation reductions-R15,000 threshold (Rm)																
Valuation reductions-public worship (Rm)																
Valuation reductions-other (Rm)																
Total valuation reductions:																
Total value used for rating (Rm)																
Total land value (Rm)																
Total value of improvements (Rm)																
Total market value (Rm)																
Rating:																
Average rate																
Rate revenue budget (R '000)																
Rate revenue expected to collect (R'000)																
Expected cash collection rate (%)																
Special rating areas (R'000)																
Rebates, exemptions - indigent (R'000)																
Rebates, exemptions - pensioners (R'000)																
Rebates, exemptions - bona fide farm. (R'000)																
Rebates, exemptions - other (R'000)																
Phase-in reductions/discounts (R'000)																
Total rebates,exemptns,reductns,discs (R'000)																

DC10 Cacadu - Supporting Table SA12b Property rates by category (budget year)

Description	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.
Budget Year 2012/13																
Valuation:																
No. of properties	n/a															
No. of sectional title property values																
No. of unreasonably difficult properties s7(2)																
No. of supplementary valuations																
Supplementary valuation (Rm)																
No. of valuation roll amendments																
No. of objections by rate-payers																
No. of appeals by rate-payers																
No. of appeals by rate-payers finalised																
No. of successful objections																
No. of successful objections > 10%																
Estimated no. of properties not valued																
Years since last valuation (select)																
Frequency of valuation (select)																
Method of valuation used (select)																
Base of valuation (select)																
Phasing-in properties s21 (number)																
Combination of rating types used? (Y/N)																
Flat rate used? (Y/N)																
Is balance rated by uniform rate/variable rate?																
Valuation reductions:																
Valuation reductions-public infrastructure (Rm)																
Valuation reductions-nature reserves/park (Rm)																
Valuation reductions-mineral rights (Rm)																
Valuation reductions-R15,000 threshold (Rm)																
Valuation reductions-public worship (Rm)																
Valuation reductions-other (Rm)																
Total valuation reductions:																
Total value used for rating (Rm)																
Total land value (Rm)																
Total value of improvements (Rm)																
Total market value (Rm)																
Rating:																
Average rate																
Rate revenue budget (R '000)																
Rate revenue expected to collect (R'000)																
Expected cash collection rate (%)																
Special rating areas (R'000)																
Rebates, exemptions - indigent (R'000)																
Rebates, exemptions - pensioners (R'000)																
Rebates, exemptions - bona fide farm. (R'000)																
Rebates, exemptions - other (R'000)																
Phase-in reductions/discounts (R'000)																
Total rebates,exemptns,reductns,discs (R'000)																

DC10 Cacadu - Supporting Table SA13 Service Tariffs by category

Description	Provide description of tariff structure where appropriate	2008/9	2009/10	2010/11	Current Year 2011/12	2012/13 Medium Term Revenue & Expenditure Framework		
						Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Property rates *(rate in the Rand)*								
Residential properties		R0.0029	R0.0029	R0.0031				
Residential properties - vacant land		R0.0029	R0.0029	R0.0031				
Formal/informal settlements	n/a							
Small holdings		R0.0029	R0.0029	R0.0031				
Farm properties - used		R0.0029	R0.0029	R0.0031				
Farm properties - not used		R0.0029	R0.0029	R0.0031				
Industrial properties		R0.0029	R0.0029	R0.0031				
Business and commercial properties		R0.0029	R0.0029	R0.0031				
Communal land - residential	n/a							
Communal land - small holdings	n/a							
Communal land - farm property	n/a							
Communal land - business and commercial	n/a							
Communal land - other	n/a							
State-owned properties		R0.0029	R0.0029	R0.0031				
Municipal properties	n/a							
Public service infrastructure		R0.0029	R0.0029	R0.0031				
Privately owned towns serviced by the owner	n/a							
State trust land	n/a							
Restitution and redistribution properties	n/a							
Protected areas	n/a							
National monuments properties	n/a							
Exemptions, reductions and rebates *(Rands)*								
Residential properties								
R15 000 threshhold rebate		15,000	15,000	15,000	15,000	15,000	15,000	15,000
General residential rebate	n/a							
Indigent rebate or exemption		100%	100%	100%				
Pensioners/social grants rebate or exemption		100%	100%	100%				
Temporary relief rebate or exemption	n/a							
Bona fide farmers rebate or exemption		25%	25%	25%				
List other rebates or exemptions								
Phase-in Rebate		75%	50%	25%				
State owned property		30%	30%	30%				
National Parks		100%	100%	100%				
Domestic								
Basic charge/fixed fee *(Rands/month)*		R11.77	R12.41	R13.40				
Service point - vacant land *(Rands/month)*	n/a							
Water usage - flat rate tariff *(c/kl)*		199	210	227				
Water usage - life line tariff	n/a							
Water usage - Block 1 (c/kl)	n/a							
Water usage - Block 2 (c/kl)	n/a							
Water usage - Block 3 (c/kl)	n/a							
Water usage - Block 4 (c/kl)	n/a							
[insert extra blocks if necessary]								
Waste water tariffs								
Domestic								
Basic charge/fixed fee *(Rands/month)*		20	21	23				
Service point - vacant land *(Rands/month)*	n/a							
Waste water - flat rate tariff *(c/kl)*	n/a							
Volumetric charge - Block 1 (c/kl)	n/a							
Volumetric charge - Block 2 (c/kl)	n/a							
Volumetric charge - Block 3 (c/kl)	n/a							
Volumetric charge - Block 4 (c/kl)	n/a							
[insert extra blocks if necessary]								

DC10 Cacadu - Supporting Table SA13 Service Tariffs by category

Description	Provide description of tariff structure where appropriate	2008/9	2009/10	2010/11	Current Year 2011/12	2012/13 Medium Term Revenue & Expenditure Framework		
						Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Electricity tariffs								
Domestic								
Basic charge/fixed fee *(Rands/month)*	n/a							
Service point - vacant land *(Rands/month)*	n/a							
FBE		50kWh	50kWh	50kWh				
Life-line tariff - meter	n/a							
Life-line tariff - prepaid	n/a							
Flat rate tariff - meter *(c/kwh)*	n/a							
Flat rate tariff - prepaid*(c/kwh)*	n/a							
Meter - IBT Block 1 (c/kwh)	n/a							
Meter - IBT Block 2 (c/kwh)	n/a							
Meter - IBT Block 3 (c/kwh)	n/a							
Meter - IBT Block 4 (c/kwh)	n/a							
Meter - IBT Block 5 (c/kwh)	n/a							
[insert extra blocks if necessary]	n/a							
Prepaid - IBT Block 1 (c/kwh)	n/a							
Prepaid - IBT Block 2 (c/kwh)	n/a							
Prepaid - IBT Block 3 (c/kwh)	n/a							
Prepaid - IBT Block 4 (c/kwh)	n/a							
Prepaid - IBT Block 5 (c/kwh)	n/a							
[insert extra blocks if necessary]	n/a							
Waste management tariffs								
Domestic								
Street cleaning charge	n/a							
Basic charge/fixed fee		6	6	7				
80l bin - once a week	n/a							
250l bin - once a week	n/a							

DC10 Cacadu - Supporting Table SA14 Household bills

Description	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework			
Rand/cent	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13 % incr.	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Monthly Account for Household - 'Middle Income Range'										
Rates and services charges:										
Property rates	318.01	72.50	78.30							
Electricity: Basic levy										
Electricity: Consumption										
Water: Basic levy	10.32	10.89	11.76							
Water: Consumption	59.70	63.00	68.04							
Sanitation	17.56	18.51	19.99							
Refuse removal	5.32	5.61	6.05							
Other										
sub-total	410.91	170.51	184.14	–	–	–	–	–	–	–
VAT on Services	13.01	13.72	14.82							
Total large household bill:	423.92	184.23	198.96	–	–	–	–	–	–	–
% increase/-decrease		(56.5%)	8.0%	(100.0%)	–	–		–	–	–
Monthly Account for Household - 'Affordable Range'										
Rates and services charges:										
Property rates	1.48	43.50	46.98							
Electricity: Basic levy										
Electricity: Consumption										
Water: Basic levy	10.32	10.89	11.76							
Water: Consumption	49.75	52.50	56.70							
Sanitation	17.56	18.51	19.99							
Refuse removal	5.32	5.61	6.05							
Other										
sub-total	84.43	131.01	141.48	–	–	–	–	–	–	–
VAT on Services										
Total small household bill:	84.43	131.01	141.48	–	–	–	–	–	–	–
% increase/-decrease		55.2%	8.0%	(100.0%)	–	–		–	–	–
Monthly Account for Household - 'Indigent' Household receiving free basic services										
Rates and services charges:										
Property rates	1.48									
Electricity: Basic levy										
Electricity: Consumption										
Water: Basic levy	10.32	10.89	11.76							
Water: Consumption										
Sanitation										
Refuse removal	17.56	18.51	19.99							
Other	5.32	5.61	6.05							
sub-total	34.68	35.01	37.80	–	–	–	–	–	–	–
VAT on Services	4.65	4.90	5.29							
Total small household bill:	39.33	39.91	43.09	–	–	–	–	–	–	–
% increase/-decrease		1.5%	8.0%	(100.0%)	–	–		–	–	–